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Grafton County Report



FISCAL YEAR 1987
July 1, 1986 - June 30, 1987

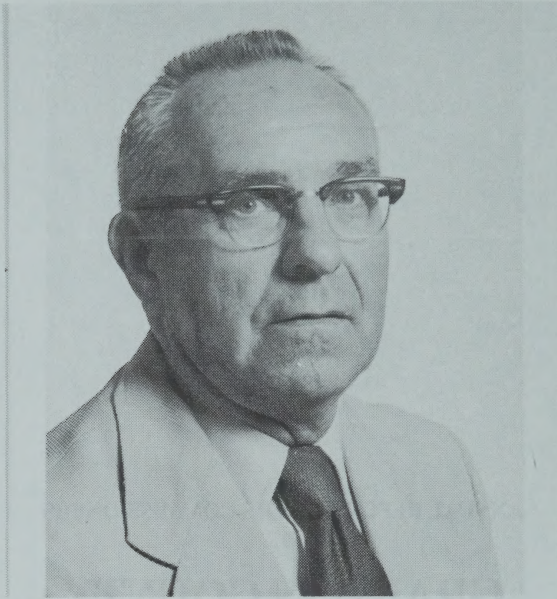
On the cover: Grafton County logo created by Barbara B. Hill, former Grafton County Commissioner.

**ANNUAL REPORT OF THE COMMISSIONERS
OF**

GRAFTON COUNTY

**Together with the Reports of the
Treasurer, Auditors, Administrator-Superintendent,
Attorney, Sheriff, Chaplain,
Physicians and Extension Service
For the Year July 1, 1986 - June 30, 1987**

In Memoriam



ARTHUR E. SNELL

COMMISSIONER, DISTRICT #2

January 1, 1979 to January 6, 1987

WHEREAS, Arthur E. Snell served as a Grafton County Commissioner for eight years; and

WHEREAS, his cooperation and relationship with other Commissioners, agencies and state representatives were of great contribution to Grafton County; and

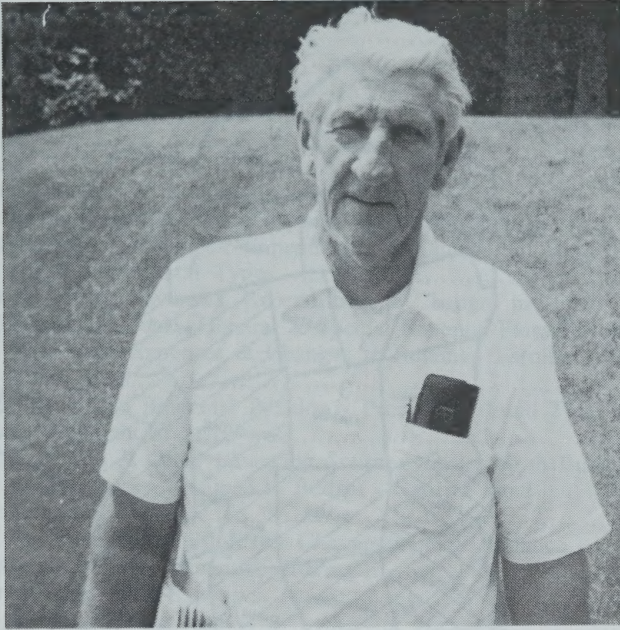
WHEREAS, "Charlie's" business expertise and rapport with Woodsville Fire District, state office and engineers as the County Coordinator for the Sewage Treatment Project ensured project efficiency and accountability; and

WHEREAS, as Clerk of the Grafton County Board of Commissioners he performed inherent duties in a most distinguished and responsible manner; and

WHEREAS, his dedication to county service, county government and to the public is to be commended.

THEREFORE, be it proclaimed this seventh day of January 1987, that in appreciation of these services and qualities, Arthur "Charlie" Snell will always be fondly remembered as an outstanding Grafton County Commissioner and public servant.

In Memoriam



LEONARD F. ANDERSON

COMMISSIONER, DISTRICT #3

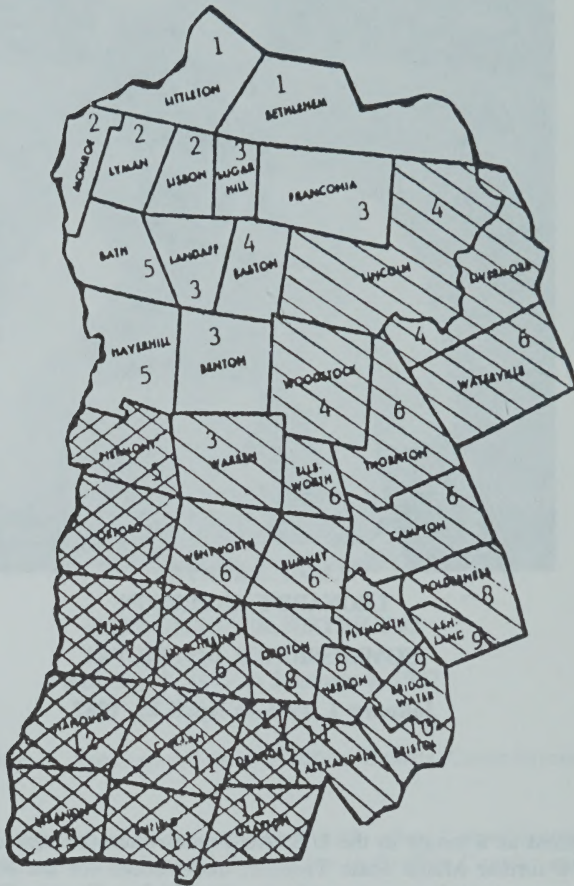
January 1, 1985 to April 15, 1987

"Andy" retired as a major in the U.S. Air Force, where he served 28 years as a pilot. He was a former Maine State Trooper, had worked for the Rockingham County Sheriff's Department and more recently for the Grafton County Sheriff's Department as Chief Deputy, prior to being elected Grafton County Commissioner for District #3.

He was a member of the National Sheriff's Association and was also a member of the Veterans of Foreign Wars, the American Legion and the Plymouth Elks Lodge. He was on the Executive Board of the New Hampshire Association of Counties and was very active in that organization. Andy was dedicated to public service and served on many boards and committees, including the Governor's commission on drugs and alcohol abuse. He also co-authored a booklet on drugs entitled "Can America Survive".

Andy was community oriented and was a very active member of St. Matthew's church. He will always be fondly remembered as an outstanding citizen and public servant.

MAP OF GRAFTON COUNTY, N.H.



Representative Districts — (1-13)

County Commissioner Districts




- District #1 
- District #2 
- District #3 

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GRAFTON COUNTY COMMISSIONERS - (Left to Right) Dorothy Campion-Corcoran, District #1; Betty Jo Taffe, District #3; Everett Grass, District #2.

REPORT OF THE GRAFTON COUNTY COMMISSIONERS

To the Citizens of Grafton County:

We are pleased to present the following audited statements, accounts and reports of our accountant and other county officials in the following pages. We suggest that you take the time to review and perhaps better understand how your tax dollars are utilized. The Commissioners are responsible to the voters and their concern for a fiscally conservative budget. Therefore, we constantly strive to meet mandated and essential services in the most efficient, yet economical manner possible, while continuing to look to the future to meet the ever increasing and changing service needs.

We were greatly saddened by the death of two county commissioners this year -- Commissioner Arthur E. Snell, District 2, in early January, and Commissioner Leonard F. Anderson, District 3, in mid-April.

We are concerned over the continuing trend of escalating costs in human services accounts under Senate Bill 1 transition, especially in child placement costs. However, the program is slowly coming together, and costs should be leveling out in the next year once the certification and rate setting process is effected. Another concern to us is the lack of suitable placement facilities for the children needing out of home placement. More services are being provided to keep children in the home, but there is a severe lack of suitable outside homes and facilities. Because of the new respect that the counties have for the 25% funding of out of home placements, the Commissioners are taking a pro-active interest in the needs of children in the state, which is evidenced by looking into providing a child care facility in conjunction with other counties in a location yet to be determined. A statistical report on child and adult ser-

vices is presented in another section of this report.

Because of the continuing overcrowding at the correctional facility, we have taken affirmative action in the needs study and are now in the process of getting schematic design and price estimates to construct a 34 bed wing addition to the correctional facility. This information should be available in the fall, at which time we shall go before the delegation and the public for approval to continue and for funding appropriation. We are also noticing a space crunch at the courthouse facility, and will be monitoring those space requirements.

We are in the process of researching computer system needs with the intent of upgrading our system as soon as possible. Funds were appropriated in the last fiscal year, and those funds have been encumbered to allow us to take a more comprehensive and futuristic approach and to ensure there is sufficient time to adequately research all avenues of our needs and of equipment and software available on today's market prior to contracting for a new system.

The Commissioners hold regular weekly meetings on Wednesdays at 9:30 A.M. in the Commissioners' Office of the Grafton County Courthouse. Once a month, the Commissioners meet at the Nursing Home Complex and tour the facilities. All meetings are open to the public and we encourage public and press attendance. In closing, we wish to express our appreciation to all staff, elected officials and other agency personnel and the public for their continuing cooperative efforts in meeting county services and responsibilities. Thank you.

Respectfully submitted,

GRAFTON COUNTY COMMISSIONERS:

Dorothy Campion-Corcoran
Everett Grass
Betty Jo Taffe

GRAFTON COUNTY OFFICERS
July 1 - December 31, 1986

COMMISSIONERS

Dorothy Campion-Corcoran, Hanover, District #1
Arthur E. Snell, Lisbon, District #2
Leonard F. Anderson, Plymouth, District #3

TREASURER

A.F. Stiegler, III, Woodsville

EXECUTIVE DIRECTOR/WELFARE COORDINATOR

Evelyn I. Smith, Woodsville

COUNTY ATTORNEY

John B. Eames, Littleton

SHERIFF

Herbert W. Ash, Campton

CLERK OF COURT

Paul Gruber, Bethlehem

JUDGE OF PROBATE

Gary W. Boyle, Littleton

REGISTER OF PROBATE

Virginia B. Kidder, Woodsville

REGISTER OF DEEDS

Charles A. Wood, Woodsville

ADMINISTRATOR, NURSING HOME

William Siegmund, Woodsville

SUPERINTENDENT, JAIL AND FARM

William Siegmund, Woodsville

CHAPLAINS

Jewell Lamphere, No. Haverhill
Rev. John Nolin, Woodsville
Ralph L. Hysong, No. Haverhill

PHYSICIANS

Harry Rowe, Wells River
Elisabeth Berry, Wells River
John Rowe, Wells River

AUDITORS

Mason & Rich Professional Association, Concord

GRAFTON COUNTY OFFICERS
January 1 - June 30, 1987

COMMISSIONERS

Dorothy Campion-Corcoran, Hanover, District #1
Everett Grass, Sugar Hill, District #2
Leonard F. Anderson, Plymouth, District #3 (1/1-4/13/87)
Betty Jo Taffe, Rumney, District #3 (6/17-6/30/87)

TREASURER

A.F. Stiegler, III, Woodsville

EXECUTIVE DIRECTOR/WELFARE COORDINATOR

Evelyn I. Smith, Woodsville

COUNTY ATTORNEY

John B. Eames, Littleton

SHERIFF

Herbert W. Ash, Campton

CLERK OF COURT

Vacant

JUDGE OF PROBATE

Gary W. Boyle, Littleton

REGISTER OF PROBATE

Virginia B. Kidder, Woodsville

REGISTER OF DEEDS

Carol A. Elliott, Plymouth

ADMINISTRATOR, NURSING HOME

William Siegmund, Woodsville

SUPERINTENDENT, JAIL AND FARM

William Siegmund, Woodsville

CHAPLAINS

Jewell Lamphere, No. Haverhill
Rev. John Nolin, Woodsville
Ralph L. Hysong, No. Haverhill

PHYSICIANS

Harry Rowe, Wells River
Elisabeth Berry, Wells River
John Rowe, Wells River

AUDITORS

Mason & Rich Professional Association, Concord

GRAFTON COUNTY DELEGATION
July 1 - December 31, 1986

District #1	Rita C. McAvoy, Littleton Kathleen W. Ward, Littleton Henry F. Whitcomb, Littleton
District #2	Philip H. Weymouth, Lisbon
District #3	Edward Densmore, Franconia
District #4	Roger Stewart, Lincoln
District #5	Paul I. LaMott, Haverhill Ezra B. Mann, II, Haverhill
District #6	Wayne D. King, Rumney Betty Jo Taffe, Rumney
District #7	Deborah L. Arnesen, Orford
District #8	Richardson Blair, Holderness William J. Driscoll, Plymouth V. Michael Hutchings, Plymouth
District #9	Edward J. Bennett, Bridgewater
District #10	Bruce C. Rounds, Bristol
District #11	C. Dana Christy, Canaan Roger L. Easton, Canaan David M. Scanlan, Canaan
District #12	Mary P. Chambers, Hanover Marion L. Copenhaver, Hanover Elizabeth L. Crory, Hanover Michael B. King, Hanover
District #13	Pamela B. Bean, Lebanon Joseph F. Duggan, Lebanon Howard C. Townsend, Lebanon Karen O. Wadsworth, Lebanon Lorine Walter, Lebanon

GRAFTON COUNTY DELEGATION
January 1 - June 30, 1987

District #1	Rita C. McAvoy, Littleton Kathleen W. Ward, Littleton Henry F. Whitcomb, Littleton
District #2	Philip H. Weymouth, Lisbon
District #3	Edward Densmore, Franconia
District #4	Roger D. Stewart, Lincoln
District #5	Paul I. LaMott, Haverhill Ezra B. Mann, II, Haverhill
District #6	Wayne D. King, Rumney George S. Lougee, Campton
District #7	Deborah L. Arnesen, Orford
District #8	W. Richardson Blair, Holderness Robert W. Dearborn, Plymouth William J. Driscoll, Plymouth
District #9	Edward J. Bennett, Bridgewater
District #10	Bruce C. Rounds, Bristol
District #11	C. Dana Christy, Canaan John B. Hammond, Canaan David M. Scanlan, Canaan
District #12	Mary P. Chambers, Hanover Marion L. Copenhaver, Hanover Stephen A. Crystal, Hanover Michael B. King, Hanover
District #13	Carl S. Adams, Lebanon Pamela B. Bean, Lebanon Howard C. Townsend, Lebanon Karen O. Wadsworth, Lebanon Lorine Walter, Lebanon

BUDGET OF GRAFTON COUNTY
July 1, 1986 to June 30, 1987

REVENUE	
County Nursing Home	\$2,563.752
County Jail	25,000
County Farm	232,471
Building Rental	171,295
Register of Deeds	450,000
Alternative Program Development	54,000
Sheriff's Department Fees	58,000
Sheriff's Dispatch & Miscellaneous	34,800
Revenue Sharing Funds	176,000
Extension Service	3,000
Miscellaneous Revenue	1,000
Interest Earned	75,000
Federal In Lieu of Taxes & Yield Tax	30,000
State Share Sewage Pipeline	13,357
 TOTAL REVENUE	 <u>\$3,887,675</u>

EXPENDITURES	
Administration & Treasurer	112,141
County Attorney	97,272
Medical Referees	10,000
Register of Deeds	194,038
Probate Court Guardianships/Appeals	6,000
Sheriff's Department	547,960
Apartment Maintenance	7,500
Unified Court System	108,028
Welfare	2,061,964
Extension Service	174,471
Social Services	266,242
Interest	58,200
Payment on Bonds and Notes	190,000
Capital Outlay	73,271
Salary Adjustment Fund	12,000
Juvenile Detention	600
Contingency Accounts	15,500
Unemployment Insurance	8,000
County Nursing Home	3,451,623
County Jail	631,210
County Farm	232,471
Grafton County Conservation District	12,700
No. Country Resource Conserv. & Develop. Project	500
Rental Space: Maintenance Allocation	4,307
Delegation	6,000
TOTAL EXPENDITURES	<u>\$8,281,998</u>
Less Revenue	3,887,675
Less Surplus Used to Reduce Taxes	720,000
AMOUNT TO BE RAISED BY TAXES	<u>\$3,674,323</u>

**GRAFTON COUNTY
COUNTY TAX APPORTIONMENT
7/1/86 - 6/30/87**

\$3,674,323

	Proportion of Tax	Amount of Tax
Alexandria	1.167	\$ 42,879
Ashland	2.163	79,476
Bath	.846	31,085
Benton	.223	8,194
Bethlehem	1.904	69,959
Bridgewater	2.287	84,032
Bristol	4.232	155,497
Campton	3.217	118,203
Canaan	2.365	86,898
Dorchester	.355	13,044
Easton	.488	17,931
Ellsworth	.153	5,622
Enfield	3.347	122,980
Franconia	2.055	75,507
Grafton	1.077	39,572
Groton	.444	16,314
Hanover	14.744	541,742
Haverhill	3.330	122,355
Hebron	1.485	54,564
Holderness	4.214	154,836
Landaff	.392	14,403
Lebanon	13.463	494,674
Lincoln	6.051	222,333
Lisbon	1.313	48,244
Littleton	6.883	252,904
Lyman	.508	18,666
Lyme	2.240	82,305
Monroe	1.378	50,632
Orange	.251	9,223
Orford	1.292	47,472
Piermont	.842	30,938
Plymouth	4.207	154,579
Rumney	1.634	60,038
Sugar Hill	1.248	45,856
Thornton	1.961	72,053
Warren	.723	26,565
Waterville Valley	3.091	113,573
Wentworth	.758	27,851
Woodstock	1.667	61,251
Unincorporated Places	.002	73
	<u>100.000</u>	<u>\$3,674,323</u>

REPORT OF THE GRAFTON COUNTY TREASURER

To the Board of Commissioners and the Citizens of Grafton County:

As your Treasurer, I am pleased to report that responsible fiscal management continues to show an appreciable year-end surplus, which will be applied to next fiscal year's needs to hold down property tax requirements.

Grafton County accounts are maintained on a modified accrual basis in compliance with generally accepted auditing standards and with federal and state requirements. Our accountant's audited financial statements are presented in the following pages for your information.

Cash assets of \$149,433 as reported on the Combined Balance Sheet are comprised of interest bearing accounts in the Indian Head Bank North as follows:

Checking Account	\$ 6,348
Payroll Account	927
Cash Management Savings	52,865
Unemployment Comp. Reserve	73,553
IRS 941-E Account	15,740
	<hr/>
	\$149,433

In addition to the cash asset accounts reported above, Grafton County also holds a separate savings account for the unappropriated Federal Revenue Sharing Funds in the amount of \$39,427 as of June 30, 1987. This is the final amount of Federal Revenue Sharing Funds available to Grafton County.

In closing, I wish to thank the staff in the Commissioners' Office for their effort and assistance in carrying out the duties and responsibilities of the County Treasurer. I also wish to express my thanks to the Board of Commissioners, members of the Delegation and other county officials and personnel for making my duties as Treasurer a pleasure.

Respectfully submitted,

A. F. Stiegler, III
Grafton County Treasurer

AUDITOR'S OPINION

July 31, 1987

Board of County Commissioners
County of Grafton, New Hampshire

We have examined the general purpose financial statements of the County of Grafton, New Hampshire as of and for the fiscal year ended June 30, 1987, as indexed. Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 1 to the financial statements, the County does not accrue the current portion of accumulated vacation pay in the General Fund in accordance with generally accepted accounting principles. The effect on the general purpose financial statements of this departure from generally accepted accounting principles cannot be determined.

In our opinion, except for the departure from generally accepted accounting principles referred to above, the general purpose financial statements referred to above present fairly the financial position of the County of Grafton, New Hampshire at June 30, 1987 and the results of its operations and the changes in financial position of its proprietary fund types for the fiscal year then ended, in conformity with generally accepted accounting principles on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as supporting schedules in the index is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the County of Grafton, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,

Jon R. Lang
Certified Public Accountant
MASON & RICH PROFESSIONAL
ASSOCIATION
Accountants and Auditors

The following pages contain General Purpose Financial Statements and Notes to Financial Statements for the Fiscal Year ending June 30, 1987. Additional supporting schedules are available for review in the Grafton County Commissioners' Office, Courthouse, North Haverhill, NH.

COUNTY OF GRAFTON, NEW HAMPSHIRE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1987

	Governmental Fund Types		Proprietary Fund Type		Fiduciary Fund Type		Account Groups			Totals (Memorandum Only)
	General	Special Revenue	Enterprise	Agency	General Fixed Assets	Long-Term Debt				
ASSETS										
Cash	\$ 149,433	\$ 102,427	\$ 300	\$ 371,570	\$	\$			\$	623,730
Temporary Investments	1,207,373									1,207,373
Accounts Receivable	18,626		202,561							221,187
Due from Other Funds (Note 7)	282,831	1,708								284,539
Inventories	30,603		28,047							58,650
Prepaid Expenses			7,605							7,605
Property, Plant and Equipment (Net of Accumulated Depreciation) (Note 6)			1,157,878							
Amount to be Provided in Future Years for Retirement of Long-Term Debt							3,688,291			4,846,169
Amount to be Provided for Vacation Pay								200,000		200,000
TOTAL ASSETS	\$1,688,866	\$104,135	\$1,396,391	\$371,570	\$3,688,291	\$256,228				
LIABILITIES										
Accounts Payable	\$ 369,257	\$ 10,900	\$ 5,651	\$						\$385,808
Accrued Expenses	129		73,351							73,480
Due to Other Funds										

(Note 7)	1,708	52,100	225,257	5,474		284,539
Accrued Vacation Pay					56,228	56,228
Due to Specific Individuals				366,096		366,096
Capital Lease Obligations			5,770			5,770
Bonds Payable (Note 3)			80,000		200,000	280,000
Total Liabilities	<u>371,094</u>	<u>63,000</u>	<u>390,029</u>	<u>371,570</u>	<u>256,228</u>	<u>1,451,921</u>
FUND EQUITY						
Contributed Capital:						
Intergovernmental			352,774			352,774
County			32,339			32,339
Investment in General Fixed Assets				3,688,291		3,688,291
Retained Earnings			621,249			621,249
Fund Balance:						
Reserved for Encumbrances	149,291					
Reserved for Unemployment Escrow	73,553					
Reserved for Inventories	30,603					
Unreserved:						
Designated for Specific Purposes		41,135				41,135
Undesignated	1,064,325					1,064,325
Total Fund Equity	<u>1,317,772</u>	<u>41,135</u>	<u>1,006,362</u>	<u>3,688,291</u>		<u>6,053,560</u>
TOTAL LIABILITIES AND FUND EQUITY	\$1,688,866	\$ 104,135	\$1,396,391	\$ 371,570	\$ 256,228	\$7,505,481

The Accompanying Notes are an Integral Part of this Financial Statement.

**COUNTY OF GRAFTON, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1987**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
REVENUES:			
Taxes	\$3,674,323	\$	\$3,674,323
Intergovernmental	86,012	37,864	123,876
Jail	12,554		12,554
Farm	221,213		221,213
Charges for Services	664,955		664,955
Rent	119,461		119,461
Interest	117,435	9,762	127,197
Miscellaneous	16,517		16,517
Total Revenues	<u>4,912,470</u>	<u>47,626</u>	<u>4,960,096</u>
EXPENDITURES:			
Current:			
General Government	3,275,449	149,000	3,424,449
Jail	598,552		598,552
Farm	226,147		226,147
Capital Outlay	90,678	27,000	117,678
Debt Service:			
Principal	190,000		190,000
Interest	22,953		22,953
Total Expenditures	<u>4,403,779</u>	<u>176,000</u>	<u>4,579,779</u>
Excess (Deficiency) of Revenues Over Expenditures	508,691	(128,374)	380,317
OTHER FINANCING SOURCES (USES):			
Operating Transfers Out	<u>(608,238)</u>	-----	<u>(608,238)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(99,547)	(128,374)	(227,921)
Fund Balance at Beginning of Year	<u>1,417,319</u>	<u>169,509</u>	<u>1,586,828</u>
Fund Balance at End of Year	<u><u>\$1,317,772</u></u>	<u><u>\$ 41,135</u></u>	<u><u>\$1,358,907</u></u>

The Accompanying Notes are an Integral Part of this Financial Statement.

COUNTY OF GRAFTON, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1987

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Taxes	\$3,674,323	\$3,674,323	\$	\$	\$	\$
Intergovernmental	97,357	100,069	2,712	176,000	37,864	(138,136)
Jail	25,000	12,554	(12,446)			
Farm	232,471	221,213	(11,258)			
Charges for Services	545,800	664,955	119,155			
Rent	171,295	119,461	(51,834)			
Interest	75,000	117,435	42,435		9,762	9,762
Miscellaneous	1,000	16,517	15,517			
Total Revenues	<u>4,822,246</u>	<u>4,926,527</u>	<u>104,281</u>	<u>176,000</u>	<u>47,626</u>	<u>(128,374)</u>
EXPENDITURES:						
Current:						
General Government	3,493,723	3,273,610	220,113	149,000	149,000	
Jail	631,210	598,552	32,658			
Farm	234,471	226,147	8,324			
Capital Outlay	120,771	90,678	30,093	27,000	27,000	
Debt Service:						
Principal	190,000	190,000				
Interest	23,200	22,953	247			
Total Expenditures	<u>4,693,375</u>	<u>4,401,940</u>	<u>291,435</u>	<u>176,000</u>	<u>176,000</u>	
Excess (Deficiency) of Revenues Over Expenditures	128,871	524,587	395,716		(128,374)	(128,374)

The Accompanying Notes are an Integral Part of this Financial Statement

OTHER FINANCING SOURCES

(USES):

Operating Transfers Out	(885,871)	(608,238)	277,633		
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses (Budgetary Basis) (Note 8)	(757,000)	(83,651)	673,349	(128,374)	(128,374)
Proceeds from Sale of Cruisers - Received in 1987, Budgeted in 1986		(1,839)	(1,839)		
EPA - Received in 1985, Budgeted in 1986		(14,057)	(14,057)		
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses (GAAP Basis)	(757,000)	(99,547)	657,453	(128,374)	(128,374)
Fund Balance at Beginning of Year	1,417,319	1,417,319	169,509	169,509	
Fund Balance at End of Year	\$ 660,319	\$ 1,317,772	\$ 657,453	\$ 41,135	\$ (128,374)

The Accompanying Notes are an Integral Part of this Financial Statement.

COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 1987

Enterprise
(Grafton County Home)

Operating Revenues:	
Charges for Services	\$2,575,100
Other	2,621
Total Operating Revenues	<u>2,577,721</u>
Operating Expenses:	
General Operating	3,092,978
Depreciation	81,455
Total Operating Expenses	<u>3,174,433</u>
Operating Loss	(596,712)
Non-Operating Expense:	
Interest - Bonds and Capital Lease	(5,195)
Loss Before Operating Transfers	(601,907)
Operating Transfers In	608,238
Net Income (Exhibit 5)	6,331
Add: Credit Arising from Transfer of Depreciation to Contributed Capital: Intergovernmental (Note 6)	<u>23,825</u>
Increase (Decrease) in Retained Earnings	30,156
Retained Earnings at Beginning of Year	591,093
Retained Earnings at End of Year	<u>\$ 621,249</u>

The Accompanying Notes are an Integral Part of this Financial Statement.

**COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF CHANGES IN FINANCIAL POSITION
PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 1987**

Sources of Working Capital:

From Operations:

Net Income (Exhibit 4)	\$ 6,331
Add Items Not Requiring Use of Working Capital:	
Depreciation	81,455
Working Capital Provided by Operations	<u>87,786</u>

Uses of Working Capital:

Acquisitions of Fixed Assets	37,747
Reduction of Long-Term Bonds	40,000
Reduction of Capital Lease Obligations	<u>1,376</u>
Total Uses of Working Capital	<u>79,123</u>
NET INCREASE (DECREASE) IN WORKING CAPITAL	<u><u>\$ 8,663</u></u>

ELEMENTS OF NET INCREASE (DECREASE) IN WORKING CAPITAL

Accounts Receivable	\$ 21,663
Inventories	(5,482)
Prepaid Expenses	4,384
Accounts Payable	(5,363)
Accrued Expenses	4,279
Due to Other Funds	<u>(10,818)</u>
NET INCREASE (DECREASE) IN WORKING CAPITAL	<u><u>\$ 8,663</u></u>

The Accompanying Notes are Integral Part of this Financial Statement.

COUNTY OF GRAFTON, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Grafton, New Hampshire conform to generally accepted accounting principles as applicable to governmental units, except as noted in the following. The following is a summary of the more significant policies:

A. Reporting Entity

The accompanying financial statements include the transactions of all funds and account groups of the County of Grafton, New Hampshire, and other governmental organizations over which the County's elected officials exercise oversight responsibility in accordance with the criteria set forth in the National Council on Governmental Accounting (NCGA) Statement No. 3. The funds are established under the authority of the County Charter and their operations as reflected in these financial statements are those under the control of the County's governing body. The account groups are those required by financial reporting standards for governmental units.

B. Basis of Presentation

I. Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the County.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

FIDUCIARY FUNDS

Agency Funds - Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

II. Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increase (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date donated.

General Long-Term Debt Account Group

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Noncurrent portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered "available spendable resources", since they do not represent net current assets. Rec-

ognition of governmental fund type revenues represented by noncurrent receivables is deferred until they become current receivables. Noncurrent portions of long-term loans receivables are offset by fund balance reserve accounts.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

Buildings	5 to 70 Years
Equipment	3 to 20 Years

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property tax revenues (taxes) are collected for the County by the towns and cities in the County and are remitted to the County annually in December. Accordingly, tax revenues are recognized in the year for which taxes have been levied.

Licenses and permits, charges for services, and other revenues are recorded as revenues when received in cash as they are generally not measurable until actually received. Investment earnings are recorded as earned if they are both measurable and available.

In applying the susceptible to accrual concept to intergovernmental revenues (grants, subsidies and shared revenues), the legal and contractual requirements of the numerous individual programs are used as a guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditures and nearly irrevocable, i.e., revocable only for failure to comply with prescribed compliance requirements, e.g., equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the criteria of availability.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not

accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

D. Budgets and Budgetary Accounting

Grafton County observes the following procedures in establishing the budgetary data reflected in the financial statements:

1. The County Commissioners deliver or mail to each member of the County Convention and to the chairman of the board of selectmen in each town and the mayor of each city within the County and to the Secretary of State prior to June 1 annually their itemized budget recommendations together with a statement of actual expenditures and income for at least nine months of the preceding fiscal year.

2. Within ten to twenty days after the mailing of the budget, a public hearing is held on the budget estimates as submitted by the Commissioners.

3. Twenty-eight days must elapse after the mailing of the operating budget before the County Convention may vote on the appropriations for the ensuing budget period.

4. The County Convention must adopt its annual budget no later than September 1.

5. The final form of the County Budget is filed with the Secretary of State's office and the Commissioner of Revenue Administration no later than 30 days after the adopting of the budget.

6. The Commissioners must get authorization from the Executive Committee of the delegation to transfer budgeted amounts between any line items within any fund; any revisions that alter the total expenditures of any fund must be approved by the executive committee of the delegation.

7. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds and Enterprise Fund. However, the County legally adopts only one budget for the three funds.

8. Budget appropriations lapse at year end and except for any outstanding encumbrances or approved appropriation carryovers.

9. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets for the Enterprise Fund are adopted on a basis which is not consistent with GAAP. The budget for the Enterprise Fund is prepared on the modified accrual basis while GAAP requires the full accrual basis.

10. Budgetary information presented in Exhibit 3 includes transfers authorized by the executive committee.

E. Deposits and Temporary Investments

Deposits

At year end the carrying amount of the County's deposits was \$623,730 and the bank balance was \$940,712. Of the bank balance, \$100,000 was covered by federal depository insurance and \$840,712 was uninsured and uncollateralized.

Temporary Investments

Temporary investments consist of money market accounts and are reported at cost, which approximates market value.

The County Treasurer is authorized by State statutes and with the approval of the Commissioners to invest excess funds "in obligations of the U.S. Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws or in the State of New Hampshire or in national banks located within the State or the State of Massachusetts".

	Insured	Uninsured and Uncollat- eralized	Total
Money Market Accounts	<u>\$100,000</u>	<u>\$1,107,373</u>	<u>\$1,207,373</u>

F. Inventories

Inventories are priced at lower of cost or market on the first-in, first-out basis. Inventory in the general fund consists of expendable supplies of the Jail and Farm. The cost is recorded as an expenditure at the time individual inventory items are purchased. Reported inventories on the General Fund are equally offset by a fund balance reserve which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

Inventories of the Enterprise Fund consist of supplies and food.

G. Accumulated Unpaid Vacation and Sick Pay

Statement 4 of the NCGA requires that the current and non-current portions of vacation liabilities be reported on the governmental fund and general long-term debt account group balance sheets respectively. The County does not accrue accumulated vacation and sick pay in the General Fund, but rather records these costs at the time the payments are made. At June 30, 1987, current General Fund liabilities for vacation pay are not recorded on the General Fund, a departure from generally accepted accounting principles. However, total accrued vacation pay has been recorded in the General Long-Term Debt Account Group.

The enterprise fund (Grafton County Home) accrues accumulated unpaid vacation pay and recognizes the expense in the period the pay is earned. The accumulated accrual is \$72,084. Sick pay is not vested.

H. Fund Balance Reserved for Unemployment Escrow

The County is self-insured for purposes of unemployment insurance, i.e. the State bills the County only for actual unemployment benefits received by former County employees. The County budgets an annual expenditure based upon previous year's actual cost. At June 30, 1987 the County has an accumulated reserve of \$73,553, which is in a separate escrow account. There were no current year's expenditures.

I. Reserved for Encumbrances and Fund Balance Designated for Specific Purposes

Reserved for Encumbrances

Encumbrances and designations of fund balances of the General and Special Revenue Funds are carried forward to the subsequent fiscal year. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not yet constitute expenditures or liabilities.

General Fund

General Government:

Administration - Computer	\$ 30,000
Sheriff	5,150
Public Welfare	34,441
Jail	75,000
Operating Transfer Out:	
Nursing Home	4,700
Total	<u>\$149,291</u>

Reserved for Specific Purposes

The \$41,135 of fund balance designated for specific purposes represents unappropriated Federal Revenue Sharing (\$39,427), and Forestry Patrol (\$1,708) fund balances designated for the use of the particular fund.

J. Total Columns (Memorandum Only) on Combined Statements

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - PENSION FUND

The County full-time employees participate in a contributory state-wide retirement system under New Hampshire law ("System"), a multiple-employer public employee retirement system. The payroll for employees covered by the System for the year was \$3,065,349; the County's total payroll was \$3,325,214.

Covered employees are required by State statute to contribute 4.6 percent (9.3% for

Sheriff's Department) of their salary to the Plan. The County is required by the same statute to contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended June 30, 1987 was \$234,846, which consisted of \$70,736 from the County and \$164,110 from employees; these contributions represented 2.31% and 5.35% of covered payroll respectively.

The amount shown as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the "actuarial present value of credited projected benefits," is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation at June 30, 1986 for the System as a whole, determined through an actuarial valuation performed as of that date, was \$551,051,000. The System's net assets available for benefits on the date (valued at market) were \$920,000,000, leaving an unfunded pension benefit of \$-0-. The County's 1986 contribution represented 1.53 percent of total contributions required of all participating entities.

Five-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1986 annual financial report, the most recent available.

NOTE 3 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the County for the year ended June 30, 1987:

Bonds Payable at July 1, 1986	\$510,000
New Notes Issued	-
Bonds Retired	(230,000)
Net Change in Employee Benefits Payable	56,228
Debts Payable at June 30, 1987	<u>\$336,228</u>

The debt service requirements of the County's outstanding bonds at June 30, 1987 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1987-88	\$140,000	\$12,450	\$152,450
1988-89	140,000	4,150	144,150
<u>Total</u>	<u>\$280,000</u>	<u>\$16,600</u>	<u>\$296,600</u>

Bonds payable at June 30, 1987 are comprised of the following individual issues:

General Obligation Bonds:

\$850,000 - 1968 Nursing Home Bonds Due in Annual Installments of \$40,000 through September, 1988; Interest at 4.75% (This Issued is Being Serviced - Principal and Interest - By the Nursing Home Enterprise Fund)	\$ 80,000
\$1,800,000 - 1970 Court House Bonds Due in Annual Installments of \$100,000 through September, 1988; Interest at 6.40%	<u>200,000</u>
Total Bonds Payable	<u><u>\$280,000</u></u>

NOTE 4 - LITIGATION

There is one case pending before the New Hampshire Supreme Court. The Superior Court decision was in favor of the County.

NOTE 5 - CONTINGENT LIABILITIES - FEDERAL GRANTS

The County participated in the following federal assistance programs during the year:

	Amount of Expenditures Recognized During The Year
1. DEPARTMENT OF TREASURY	
Revenue Sharing - #30-1-005-005	\$ 176,000
2. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
Medicaid (Title XIX) - (through the N.H. Department of Welfare) - Grafton County Nursing Home	\$ 3,179,628

These programs are subject to program compliance audits by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 1987 have not yet been reviewed by the grantor. Accordingly, the County's compliance with applicable program requirements will be established at some future date after the grantor's review. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

NOTE 6 - FIXED ASSETS

General Fixed Assets

	Balance July 1, 1986	Additions	Retirements	Balance June 30, 1987
Cost or Estimated Cost				
Buildings and Land:				
General Government	\$2,386,138	\$ 41,771	\$	\$2,427,909
Jail	143,251			143,251
Farm	471,004			471,004
Equipment:				
General Government	428,302	75,907	(21,794)	482,415
Jail	38,287			38,287
Farm	125,425			125,425
Total Cost or Estimated Cost	<u>\$3,592,407</u>	<u>\$117,678</u>	<u>\$ (21,794)</u>	<u>\$3,688,291</u>

Property, Plant and Equipment

Enterprise Fund

The following is a summary of proprietary fund property, plant and equipment:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Depreciated Value</u>
Buildings	\$1,286,231	\$ 604,728	\$ 681,503
Sewer System	508,842	139,932	368,910
Equipment	219,356	119,416	99,940
Leased Equipment Under Capital Lease	8,600	1,075	7,525
Totals	<u>\$2,023,029</u>	<u>\$ 865,151</u>	<u>\$1,157,878</u>

The Grafton County Home's capital lease is for a telephone system. The following is a schedule by years of future minimum lease payments.

1987-88	\$ 2,454
1988-89	2,454
1989-90	2,450
Total	<u>7,358</u>
Amount Representing Interest	<u>(1,588)</u>
Present Value of Net Minimum Capital Lease Payments	<u>\$ 5,770</u>

Depreciation recognized on County Home fixed assets acquired through externally restricted intergovernmental grants has been closed to Contributed Capital: Inter-governmental.

NOTE 7 - INDIVIDUAL FUND INTERFUND RECEIVABLES AND PAYABLES

The balances at June 30, 1987 were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 282,831	\$ 1,708
Special Revenue:		
Revenue Sharing		52,100
Forestry Patrol	1,708	
Enterprise Fund:		
Grafton County Home		225,257
Fiduciary:		
Agency - Register of Deeds		5,474
Totals	<u>\$ 284,539</u>	<u>\$ 284,539</u>

NOTE 8 - BUDGETED DECREASE IN FUND BALANCE

The \$757,000 budgeted decrease in General Fund fund balance on Exhibit 3 represents \$720,000 budgeted by the County from fund balance to reduce the 1986-87 tax rate and \$37,000 voted by the County Delegation to be used from available fund balance to purchase equipment for the Register of Deeds.

COUNTY OF GRAFTON, NEW HAMPSHIRE
GENERAL FUND
STATEMENT OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1987

	Adopted Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
<u>Taxes</u>	\$3,674,323	\$3,674,323	\$
<u>Intergovernmental</u>			
Federal Payment in Lieu of Taxes	30,000	30,493	493
Juvenile Alternative Programs	54,000	54,000	
EPA	13,357	14,057	700
Unclaimed Property Distribution		1,519	1,519
Totals	97,357	100,069	2,712
<u>Jail</u>	25,000	12,554	(12,446)
<u>Farm</u>			
Sale of Milk	156,600	141,043	(15,557)
Sale of Livestock	26,000	18,948	(7,052)
Sale of Wood	8,500	17,698	9,198
Produce to Nursing Home	24,800	24,505	(295)
Services to Nursing Home	8,220	8,700	480
House Expenses Reimbursed	5,351	5,356	5
Miscellaneous	3,000	4,963	1,963
Totals	232,471	221,213	(11,258)
<u>Charges for Services</u>			
Register of Deeds	450,000	551,650	101,650
Sheriff's Department Fees	58,000	68,360	10,360
Sheriff's Department Dispatch Service	14,500	16,171	1,671
White Mountain Forest Patrols	6,800	6,663	(137)
Reimbursement, Prisoner Return	500	186	(314)
Court Bailiffs	13,000	17,200	4,200
Reimbursement from UNH for Agents	3,000	4,725	1,725
Totals	545,800	664,955	119,155
<u>Rent</u>			
Unified Court System	104,760	104,760	
Courthouse	66,535	14,701	(51,834)
Totals	171,295	119,461	(51,834)
<u>Interest</u>	75,000	117,435	42,435
<u>Miscellaneous</u>			
Conservation District		1,500	1,500
Reimbursement of Expenditures for Support of Poor, Direct Relief and Board and Care of Children		190	190

Insurance Refunds		5,525	5,525
Gas Tax Refund		295	295
Miscellaneous	<u>1,000</u>	<u>9,007</u>	<u>8,007</u>
Totals	<u>1,000</u>	<u>16,517</u>	<u>15,517</u>
Total Revenues	<u><u>\$4,822,246</u></u>	<u><u>\$4,926,527</u></u>	<u><u>\$ 104,281</u></u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
GENERAL FUND - GENERAL GOVERNMENT
STATEMENT OF EXPENDITURES COMPARED TO BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1987

	Adopted Budget	Approved Transfers	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government					
Administration - County Commissioners	\$ 108,845	\$	\$ 108,845	\$ 108,001	\$ 844
Treasurer	3,296		3,296	3,166	130
County Delegation	6,000		6,000	1,761	4,239
County Attorney	97,272		97,272	94,024	3,248
Register of Deeds	194,038		194,038	199,244	(5,206)
Sheriff's Department	520,960		520,960	473,656	47,304
Medical Referee	10,000		10,000	8,582	1,418
Court House Maintenance	(12,000)		(12,000)	(12,000)	
Apartment Maintenance	7,500		7,500	7,113	387
Public Welfare	2,025,964		2,025,964	1,932,747	93,217
Extension Service	174,471		174,471	149,229	25,242
Subtotal, General Government	3,136,346		3,136,346	2,965,523	170,823
Social Services					
Homemaker/Home Health	136,242		136,242	136,242	
Lebanon Area Parent Aid	12,000		12,000	12,000	
Headrest	5,000		5,000	5,000	
Totals, Social Services	153,242		153,242	153,242	
Other					
Conservation District	13,200		13,200	15,329	(2,129)
Salary Adjustment Fund	12,000		12,000		12,000
Interest, Tax Anticipation Notes	35,000		35,000	16,692	18,308
Court House Rental Space	5,807	1,190	6,997	7,662	(665)
Contingency Account	15,500	(1,190)	14,310	3,205	11,105
Juvenile Detention	600		600		600

Unemployment Insurance	8,000		8,000		
Unified Court System	114,028		114,028	111,957	2,071
Totals, Other	204,135		204,135	154,845	49,290
TOTALS, GENERAL GOVERNMENT	\$3,493,723	\$	\$3,493,723	\$3,273,610	\$ 220,113

COUNTY OF GRAFTON, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
FEDERAL REVENUE SHARING FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 1987

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental:			
Entitlements	\$176,000	\$ 37,864	(\$138,136)
Interest		9,762	9,762
Total Revenues	<u>176,000</u>	<u>47,626</u>	<u>(128,374)</u>
Expenditures:			
General Government:			
Public Welfare:			
Juvenile Incentive Program	36,000	36,000	
Social Services:			
North Country Child Abuse			
North Country HM/HHA	22,000	22,000	
Lebanon Area HM/HHA	18,400	18,400	
Pemi Baker HHA	10,000	10,000	
Mascoma Area HM/HHA	7,000	7,000	
White Mountain Mental Health	23,000	23,000	
Lakes Region Mental Health	21,600	21,600	
West Central Mental Health	6,900	6,900	
Listen	4,100	4,100	
Capital Outlay:			
Sheriff's Department	27,000	27,000	
Total Expenditures	<u>176,000</u>	<u>176,000</u>	
Excess (Deficiency) of Revenues			
Over Expenditures		(128,374)	(128,374)
Fund Balances at Beginning of Year	167,801	167,801	
Fund Balance at End of Year	<u>\$167,801</u>	<u>\$ 39,427</u>	<u>\$ (128,374)</u>



Grafton County Courthouse and Nursing Home, Jail & Farm Complex located on Route 10 in North Haverhill, N.H.

CATEGORICAL GRANT & JUVENILE EXPENSES

<u>1986</u>	<u>CASES</u>	<u>OAA & MEDICAL</u>	<u>CASES</u>	<u>APTD & MEDICAL</u>	<u>CASES</u>	<u>INTERMEDIATE NURSING CARE</u>	<u>CASES</u>	<u>JUVENILE EXPENSES</u>
July	104	5,368.00	212	22,680.75	231	83,423.79	118	41,499.91
August	103	4,803.75	211	22,387.75	233	81,667.90	115	30,869.97
September	104	4,723.25	215	22,640.25	234	73,074.99	125	44,727.07
October	104	4,776.25	212	22,765.95	246	104,272.98	113	24,977.29
November	104	4,935.25	204	20,661.20	250	92,543.27	119	40,462.81
December	107	5,703.38	203	20,537.70	250	96,690.19	119	39,089.93
<u>1987</u>								
January	106	3,752.25	207	7,927.45	256	94,669.88	118	39,046.37
February	108	5,344.75	212	19,340.20	256	98,404.22	120	44,539.92
March	105	5,368.00	220	20,430.45	254	86,564.60	116	34,264.43
April	101	3,928.00	222	21,197.45	258	91,413.73	123	61,367.38
May	101	2,929.50	228	20,787.04	261	90,972.05	126	39,912.59
June	96	4,424.50	222	18,718.20	258	85,841.67	123	*23,249.24
TOTALS		56,056.88		240,074.39		1,079,539.27		464,006.91
Administrative Costs						461.76		361.12
Pre-SBI								464,368.03

DETAIL OF CATEGORICAL GRANT PAYMENTS

TOWNS	OAA & MEDICAL	APTD & MEDICAL	INTERMEDIATE NURSING CARE	TOTALS
Alexandria	2,430.50		9,209.78	11,640.28
Ashland	524.25	10,720.25	49,279.77	60,524.27
Bath	(248.25)	2,744.00	18,275.78	20,771.53
Benton	752.50		315.22	1,067.72
Bethlehem	6,104.63	7,305.75	17,786.94	31,197.32
Bridgewater	175.50	1,640.80	8,898.16	10,714.46
Bristol	5,929.25	14,130.25	45,751.55	65,811.05
Campton	2,333.50	6,523.50	25,628.81	34,485.81
Canaan	471.25	8,528.00	24,478.66	33,477.91
Dorchester		1,057.25		1,057.25
Enfield	3,652.00	12,424.25	42,358.41	58,434.66
Franconia		3,492.00	23,995.13	27,487.13
Grafton	895.75	1,792.00	10,497.64	13,185.39
Groton	55.00	765.50		820.50
Hanover	(204.50)	7,165.84	56,490.00	63,451.34
Haverhill	6,274.25	15,773.25	64,005.59	86,053.09
Hebron		1,314.00	12,038.73	13,352.73
Holderness	1,443.00	4,138.00	17,541.88	23,122.88
Landaff		1,525.50	1,267.11	2,792.61
Lebanon	11,438.30	46,744.44	220,746.63	278,929.37
Lincoln	106.00	1,989.25	25,610.96	27,706.21
Lisbon	860.00	17,302.00	64,469.80	82,631.80
Littleton	4,108.75	34,315.51	164,738.38	203,162.64
Lyman	438.00			438.00
Lyme		404.75		404.75
Monroe	(60.00)	1,750.75	4,260.00	5,950.75
Orford	1,340.20	2,597.75	29,207.96	33,145.91
Piermont	786.00	1,646.75	12,746.63	15,179.38
Plymouth	2,252.00	23,348.25	51,947.54	77,547.79
Rumney	3,501.25	(2,866.00)	11,366.18	12,001.43
Sugar Hill			9,400.30	9,400.30
Thornton	(77.75)	4,489.50	11,576.32	15,988.07
Warren	641.00	2,762.00	12,403.35	15,806.35
Wentworth		1,540.75	10,811.43	12,352.18
Woodstock	134.50	3,008.55	22,434.63	25,577.68
TOTALS	56,056.88	240,074.39	1,079,539.27	1,375,670.54
Admin. Costs				461.76
				1,376,132.30

GRAFTON COUNTY JUVENILE STATISTICS
(as of June 1987)

TOTAL CASES FOR THE YEAR

Abuse/Neglect	189	active cases -	265
CHINS	79	closed cases -	70
Delinquent	57		
Other	10		
Total	<u>335</u>		<u>335</u>

TYPE OF CASE BY COURT

	Abuse/ Neglect	CHINS	Delinquent	Other	Total
Concord			1		1
Coos Prob.	1				1
Graf. Prob.	7			10	17
Graf. Sup.	2				2
Hanover	4	1	3		8
Haverhill	26	6	7		39
Lebanon	40	15	17		72
Lincoln	3	2	4		9
Littleton	57	38	9		104
Plymouth	49	17	16		82
Totals	<u>189</u>	<u>79</u>	<u>57</u>	<u>10</u>	<u>335</u>

% OF TOTAL CASES BY COURT

Concord	.3
Coos Prob.	.3
Grafton Prob.	5.1
Grafton Sup.	.6
Hanover	2.4
Haverhill	11.6
Lebanon	21.5
Lincoln	2.7
Littleton	31.0
Plymouth	24.5

DELEGATION EXPENSES

Rita C. McAvoy	\$ 26.55
Kathleen W. Ward	24.66
* Henry F. Whitcomb, Jr.	159.30
Philip H. Weymouth	21.30
Edward Densmore	25.50
* Paul I. LaMott	112.68
* Ezra B. Mann, II	48.78
* Betty Jo Taffe	63.60
George S. Lougee	32.85
Deborah Arnesen	24.45
* Robert W. Dearborn	169.50
* William J. Driscoll	169.50
* Edward J. Bennett	36.00
* C. Dana Christy	184.20
Mary P. Chambers	61.92
* Marion L. Copenhaver	216.72
Stephen A. Crystal	30.96
Carl S. Adams	33.06
Pamela B. Bean	66.12
* Howard C. Townsend	159.00
Lorine Walter	33.06
Miscellaneous Expenses	61.43
Total	<u>\$1,761.14</u>

* Denotes Executive Committee Member

REPORT OF THE GRAFTON COUNTY ATTORNEY
July 1, 1986 - June 30, 1987

The single most important item to report for this past fiscal year is that the new part-time position of Assistant County Attorney has been filled by Attorney Brien Ward of Littleton. He was chosen for the position after an extensive interview process involving many fine candidates. A second attorney for the office could not have come at a better time for Grafton County is currently in the midst of substantial growth.

The growth that we are enjoying has brought about an increase in crime. Between July 18, 1986 and June 6, 1987, Grafton County Grand Juries returned 363 felony indictments. For the same time period there were approximately 102 misdemeanor appeals, approximately 104 probation violations and numerous uniform reciprocal child support cases. Perhaps the best indicator as to the extent of the increase of crime in Grafton County is to look at the statistics furnished by William Siegmund, Superintendent of the Jail and House of Correction. His figures show that for fiscal year 1979-80 there were 9,724 total inmate days at the county facility. For fiscal year 1986-87 it was estimated that there would be total inmate days of 19,976.

In regard to particular crimes, we have noticed a greater increase in sexual assault cases involving children than in any other category. This is due to the fact that the Dept. of Human Services is investigating and reporting more cases to us. These are particularly hard cases that require a great deal of individual attention because of the victims' young ages.

My priorities in the office continue to be to try a case rather than negotiate a plea agreement, if justice will better be served, to confer with the law enforcement office involved before disposing of a case other than by way of trial, to insist on restitution to victims in all cases where there is damage to persons or property and to be aware of repeat offenders, especially at the time of sentencing. Although the Department of Corrections tries to interview all victims of crimes, the County Attorney's Office is always open for further discussions with the victims and their families. Your County Attorney also attempts to learn more about the defendant in each case by reviewing the Department of Corrections' reports and by conferring with the arresting officer.

During this past year, your County Attorney has advised and assisted the County Commissioners, the Superintendent of the County Home Complex and correctional facility, the Sheriff's Department, the State Police, the individual police departments throughout the County and numerous individuals. On request the Assistant County Attorney was available to appear in the district courts to assist the local police departments.

Again, this year numerous criminal cases were solved and brought to a close and for that I want to express my sincere appreciation to all of the dedicated law enforcement people within Grafton County. I also want to thank my secretary, Barbara Davidson, for her dedication and the excellent work that she does in the office.

Respectfully submitted,

John B. Eames
Grafton County Attorney

REPORT OF GRAFTON COUNTY SHERIFF'S DEPARTMENT 1986 - 1987

To the Honorable County Commissioners, County Delegation, and Citizens of Grafton County:

As Sheriff of Grafton County, it is with pleasure that I submit the following report of the activities of the Sheriff's Department for the calendar year 1986.

In the past two years, our department has experienced the largest growth in activity and responsibilities in its history. In two years, our arrests have doubled, warrants received increased 51%, transports of prisoners up 50% (and juvenile transports have doubled), civil processes are up 30%, and incoming phone calls are up 38%.

In addition, mandated changes in policy and procedures have complicated our duties and responsibilities. We are now required to make many more "in hand" civil services, instead of leaving them at the last known address, as in the past, which has more than doubled the time it takes to make services. The Garcia Supreme Court ruling placed police agencies under Federal Wage & hour requirements, and mandated over-time compensation. Not only has this cut back on the hours worked by deputies, but there is a substantial increase in required payroll paper work.

The new computer terminal in our communications center, which is connected to the national police network, has substantially improved our ability to provide a wide range of information for ourselves and local agencies. The doubling of arrests by our department is partly due to the computer terminal. We are averaging almost 6000 queries and requests a month on the terminal.

I would like to take this opportunity to thank law enforcement agencies throughout the County, as well as State and Federal agencies, for their cooperation, assistance, and support.

Respectfully submitted,

Herbert W. Ash
Sheriff

Encl.:

ACTIVITY FOR 1986

The department handled a total of 460 cases during calendar year 1986, compared to 348 cases in 1985, and 322 in 1984.

<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>Major Criminal Activity</u>
2	0	2	Burglary
3	0	1	Larceny/theft
1	0	2	Motor vehicle theft
110	102	148	Issuing bad checks
0	4	2	Drug offenses
23	21	25	Non Support

26	14	30	Violation of probation
85	101	91	Superior Court capiases (warrants) issued for indictments, contempts, etc.
76	124	152	Other outside warrants (small claims, defaults, etc.) from District Courts.

Other Activity

0	3	1	Missing persons
5	0	6	Motor vehicle accidents investigated
754	867	1,128	Total prisoner transports, including:
33	20	67	Youth Development Center, ADC, and other youth homes.
20	21	26	N.H. Hospital or other psychiatric facilities
28	43	111	State Prison
59	118	128	Adults arrested for sheriff's dept. cases
2	0	0	Juveniles arrested for sheriff's dept. cases
33	42	52	Arrests for other agencies
9	13	16	Extraditions (bringing back prisoners from out of state)
2,463	2,488	*3,191	Civil processes served

* This figure includes 106 services which were for indigent cases, and the expenses were absorbed by the department (no service fees received)

<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>Communications Center</u>
248,456	263,115	295,814	Radio transmissions (electronic counter)
92,344	99,417	103,750	Radio messages logged
21,218	26,974	29,214	Incoming phone calls
6,122	6,588	7,261	Outgoing phone calls
27,340	33,562	36,475	Total phone calls (in & out)
2,591	4,005	5,241	Requests for motor vehicle listings.
844	1,217	1,366	Requests for stolen or wanted (NCIC)
11	14	18	Wanted or stolen "HITS"
169	230	315	Burglar and fire alarms received
552	528	584	Fires & EMS incidents dispatched
27	11	36	Mutual aid fires and incidents dispatched.

REPORT OF THE REGISTER OF DEEDS

To the Honorable Commissioners and Citizens of Grafton County:

Since January, 1987 it has been my privilege to serve Grafton County as its Register of Deeds. I was fortunate to have succeeded Charles A. Wood who put a great deal of time and effort into running this office and who left me with very efficient record keeping procedures to follow.

My goal since taking office has been to develop a system whereby the office can cope with the ever increasing workload caused by the tremendous growth within Grafton County. To this end, and with the help and support of the Grafton County Commissioners and the County Delegation, I have contracted with a computer service which provides us with the equipment and support to maintain an up to the minute indexing system. With the thousands of documents we process each year it is imperative that we provide to those who use the Registry the easiest route to the documents for which they are searching. I have received very positive response from our users as to the success of this new operation. Next year at this time, with the aid of the technology at hand, I will be able to provide to you a statistical report as to the real estate activities in each of the towns of Grafton County for the current fiscal year.

I wish to thank my office staff who have stood by me during the transition and who work long and hard to provide the type of service for which Grafton County can be proud. With their help and the tremendous support I have received, the Register of Deeds Office is keeping abreast of the real estate transactions within the county and providing efficient, courteous service to the people it is my honor to serve.

Respectfully submitted,

Carol A. Elliott
Grafton County Register of Deeds

REPORT OF GRAFTON COUNTY COOPERATIVE EXTENSION SERVICE

To: The County Commissioners, County Delegation and the residents of Grafton County:

Throughout the past year we have continued to serve the needs of the residents of Grafton County. Again we have been able to extend our knowledge and assistance in areas of Agriculture, Forestry, 4-H Youth Development and Home Economics. Through the effective use of the University of New Hampshire Specialists we are able to share that educational resource as well. Laboratories and other University facilities are always available for our use.

Extension remains a unique organization for several reasons. The support for Extension comes from three sources, Federal, State and County. Although Extension Educators (Agents) are employees of the University of New Hampshire they receive salary and support from all three levels of government.

There is a high degree of local control of programming and direction of the efforts of the professional staff rendered by the Grafton County Extension Service Advisory Council. The members of this Council as of August 1, 1987 are as follows: Mr. Robert Chase, Woodsville; Mr. Robert Townsend, Lebanon; Mr. Bernard Tullar, Lyme; Mr. Norman Smith, Plymouth; Mr. Howard Read, Orange; Ms. Jane Pearl, Barnet; Mrs. Carol Tucker, Canaan; Mrs. Maxine Aldrich, Lisbon; Mrs. Esther Christy, W. Canaan; and Mrs. Sylvia Wheeler, Woodsville. Mr. C. Dana Christy, W. Canaan, is our County Delegation representative. These Council members are the county residents' link to our programming and direction. Anyone who desires to have a voice in this direction should contact an above Council member.

The current Extension staff is as follows: Thomas E. Buob, County Agricultural Agent; Robert E. Burke and Northam D. Parr, County Foresters; Richard F. Fabrizio, 4-H Youth Development Agent; Deborah B. Maes, Home Economist and Jean Conklin, Area Dairy Agent for Grafton, Coos & Carroll Counties. Office secretaries Donna Mitton, Hazel Ames and Jacqueline Hamel will greet you when you call or visit our office.

The Cooperative Extension Staff is available to assist you with your questions in Forestry, Agriculture, Home Economics and 4-H Youth Development. Feel free to contact us at your Grafton County Extension Office located in the County Court and Office Bldg., Rte. 10, North Haverhill, N.H. Telephone 787-6944, mailing address: P.O. Box 191, Woodsville, N.H. 03785.

Respectfully submitted,

Robert E. Burke
Grafton County Coordinator

GRAFTON COUNTY COOPERATIVE EXTENSION SERVICE
SUMMARY OF EXPENDITURES
For the Fiscal Year Ending June 30, 1987

	Total Budgeted	Total Spent	Agriculture	Home Economist	4-H Development	Forestry
Salaries						
Agents	82,566.00	62,128.99	10,881.00	6,209.00	14,360.99	30,678.00
Clerical	36,672.00	36,600.96	9,150.24	9,150.24	9,150.24	9,150.24
Travel						
Agents	20,500.00	18,110.23	3,660.45	3,893.44	4,645.09	5,911.25
Other	700.00	539.15	134.78	134.79	134.79	134.79
Other Expenses						
Social Security	3,090.00	2,843.64	710.91	710.91	710.91	710.91
Health Insurance	2,544.00	2,498.94	624.73	624.73	624.74	624.74
Retirement	414.00	354.85	88.72	88.71	88.71	88.71
Workmens' Compensation	82.00	73.00	18.25	18.25	18.25	18.25
Ins.						
Printing, Binding, Books	1,705.00	1,701.99	425.49	425.50	425.50	425.50
Office Supplies	2,735.00	2,733.68	683.42	683.42	683.42	683.42
Dues, Licenses,						
Subscriptions	295.00	294.47	73.62	73.61	73.62	73.62
Postage	600.00	329.69	82.43	82.42	82.42	82.42
Other Supplies	1,500.00	1,497.50	374.37	374.37	374.38	374.38
Telephone	6,920.00	5,715.12	1,428.78	1,428.78	1,428.78	1,428.78
Equipment Repairs						
& Maint.	2,100.00	1,961.40	490.35	490.35	490.35	490.35
Rental	300.00	100.00		50.00	50.00	
Insurance	130.00	102.00	25.50	25.50	25.50	25.50
New Equipment	0	0	0	0	0	0
Sub Total	<u>\$162,853.00</u>	<u>\$137,585.61</u>	<u>\$28,853.04</u>	<u>\$24,464.02</u>	<u>\$33,367.69</u>	<u>\$50,900.86</u>
Maintenance Allocation		11,643.86	2,910.96	2,910.96	2,910.96	2,910.98
Total		<u>\$149,229.47</u>	<u>\$31,764.00</u>	<u>\$27,374.98</u>	<u>\$36,278.65</u>	<u>\$53,811.84</u>

REPORT OF THE GRAFTON COUNTY NURSING HOME

The nursing home continues to show 95-100% occupancy in the bed care section, and 80-85% occupancy in the residence (ambulatory) building. Again this year we were surveyed, and the facility met all accreditation requirements and was granted continued certification as an Intermediate Care Nursing Home under the Medicaid Program. We can foresee a continuing increase in the financial impact on the county due to anticipated reductions in Federal and State aid under the Title XIX Program.

The Nursing Home continues to provide excellent care for the residents. The Facility has been able to attract professional staff in spite of the shortage of Registered Nurses and the tendency for professional nurses to choose employment in areas other than geriatric care. We believe that the medical care provided remains equal, if not superior, to that available anywhere in the state. This is due to the high quality and dedication of the medical and supportive staff.

Housekeeping and Dietary Departments continue to do an outstanding job as evidenced by the many positive comments from residents, staff and visitors as well as the results from survey teams.

The Activities Department has had another busy year. Among their many accomplishments was the highly successful 5th annual Family Day, when over 300 Residents' family members attended, and many staff members donated their time and efforts.

The supportive services at the Home (Social Services, In-Service, Purchasing, Laundry, Maintenance, Clergy, Community Organizations, and Volunteers) all have done an excellent job in making important contributions to the outstanding patient care.

Major changes in the physical plant included the addition of a new 1500 sq. ft. parking area to alleviate congestion, renovations in the Dining and Activity rooms, and, as a part of ongoing energy conservation efforts, the conversion of Farm buildings from steam to gas heat resulting in significant savings.

The Department of Corrections has had another active year. We continue to receive inmates with mental and/or emotional problems which require additional staff time. The census has been impacted by an increase in DWI sentences, longer sentences, and week-end sentences. The dramatic growth in the census (from 66% capacity to 100% capacity in two years) resulted in the Commissioners taking action. The Commissioners have recommended a renovation project to the delegation which would add 34 beds at a significant savings over new construction.

The County Farm continues to be an asset to the county by its participation in the Extension Service and Conservation Service Programs, and by creating meaningful work for the inmates in the House of Correction. No major problems were encountered. The volume of milk is increased, partially offsetting the decrease in the Federal parity. The quality of the herd remains excellent. The benefits the farm offers the county are due in large part to the efforts of Head Herdsman Charles Page and Head Farmer Douglas Bigelow.

We wish to thank the physicians, Dr. Elisabeth Berry, Dr. Harry Rowe, and Dr. John Rowe for the excellent services they provide to the complex.

We also wish to express our appreciation to your Board, your office staff and the other county offices. The continued support and understanding offered by you helps to make the job worthwhile.

The support and assistance of Commissioner Leonard Anderson will be missed. His commitment to excellence and ongoing compassion (for patient, employees, and staff) were reflected in his deep interest and active participation in all areas of the

Complex. "Andy" was a friend as well as a Commissioner and his personal warmth and sensitivity as well as professional expertise were the marks of a most unique individual.

William Siegmund, Administrator
Robert Chase, Assistant Administrator



Grafton County Nursing Home, Jail & Farm Complex

COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF ACTUAL REVENUES AND EXPENDITURES/EXPENSES
COMPARED TO LEGALLY ADOPTED BUDGET* (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1987

	Budget as Originally Adopted	Approved Transfers	Legally Adopted Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
General Fund (Schedule A-1)	\$4,822,246	\$	\$4,822,246	\$4,926,527	\$ 104,281
Grafton County Home (Schedule E-2)	2,563,752		2,563,752	2,577,721	13,969
Federal Revenue Sharing	176,000		176,000	176,000	
Total Revenues	7,561,998		7,561,998	7,680,248	118,250
Expenditures/Expenses:					
Expenditures:					
General Fund:					
General Government (Schedule A-2)	3,493,723		3,493,723	3,273,610	220,113
Jail	631,210		631,210	598,552	32,658
Farm	232,471	2,000	234,471	226,147	8,324
Capital Outlay	83,771	37,000	120,771	90,678	30,093
Debt Service:					
Principal - General Fund	190,000		190,000	190,000	
- Home	40,000		40,000	40,000	
Interest - General Fund	23,200		23,200	22,953	247
- Home	4,750		4,750	5,828	(1,078)
Federal Revenue Sharing	176,000		176,000	176,000	
Total Expenditures	4,875,125	39,000	4,914,125	4,623,768	290,357
Expenses:					
Grafton County Home (Schedule F-2)	3,406,873	(2,000)	3,404,873	3,140,131	264,742
Total Expenditures/Expenses	8,281,998	37,000	8,318,998	7,763,899	555,099
Excess (Deficiency) of Revenues Over Expenditures/Expenses (Budgetary Basis)	**\$(720,000)	\$ (37,000)	\$ (757,000)	\$ (83,651)	\$ 673,349

* The County legally adopts one budget for all funds which differs from generally accepted accounting principles (GAAP).

** \$720,000 was appropriated from the General Fund Undesignated Unreserved Fund Balance of July 1, 1986 to reduce the amount to be raised by taxation in 1986-87 and \$37,000 was voted by the County Delegation to be used from available fund balance to purchase equipment for the Register of Deeds.

COUNTY OF GRAFTON, NEW HAMPSHIRE
GRAFTON COUNTY HOME - ENTERPRISE FUND
STATEMENT OF REVENUES AND EXPENSES COMPARED TO BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1987

	Actual	Adjustments to Budgetary Basis	Actual on Budgetary Basis*	Budget	Variance Favorable (Unfavorable)
Operating Revenues:					
Charges for Services	\$2,575,100	\$	\$2,575,100	\$2,557,219	\$ 17,881
Other	2,621		2,621	6,533	(3,912)
Total Operating Revenues	2,577,721		2,577,721	2,563,752	13,969
Operating Expenses:					
General Operating:					
Administrative	221,601	2,685 (1)	246,507	261,057	14,550
		16,461 (1)			
		500 (1)			
Dietary	441,096	1,284 (1)	441,596	485,086	43,490
Nursing Services	1,739,358		1,754,088	1,841,409	87,321
Restorative Services - OT	77,994		77,994	80,447	2,453
Plant Maintenance	180,143	1,344 (1)	181,487	263,854	82,367
Laundry and Linen	94,213		94,213	100,969	6,756
Housekeeping	284,209	2,027 (1)	286,236	307,609	21,373
Pharmacy and Physicians	22,268		22,268	25,677	3,409
Special Services	35,742		35,742	38,765	3,023
Increase (Decrease) in Vacation Leave	(3,646)	3,646 (4)			
Total General Operating	3,092,978	47,153	3,140,131	3,404,873	264,742
Depreciation	81,455	(81,455)(4)			
Total Operating Expenses	3,174,433	(34,302)	3,140,131	3,404,873	264,742
Operating Income (Loss)	(596,712)	34,302	(562,410)	(841,121)	278,711

Non-Operating Revenue (Expenses)

Debt Service:				
Principal	(40,000)(3)	(40,000)	(40,000)	
Interest - Bond and Capital Lease	(5,195)	(5,828)	(4,750)	(1,078)
Total Non-Operating Revenue (Expenses)	(40,633)	(45,828)	(44,750)	(1,078)
(Loss) Before Operating Transfers	(601,907)	(608,238)	(885,871)	277,633
Operating Transfers In (Out)				
Operating Subsidy from General Fund	608,238	608,238	885,871	(277,633)
Net Income (Loss)	\$ 6,331	\$	\$	\$

* Spending Measurement focus using modified accrual basis of accounting. Adjustments are to (1) expense assets previously capitalized (\$37,747); (2) reclassify prepaid expenses (\$4,384); (3) reclassify bond principal retirement as expense (\$40,000) and capital lease principal (\$1,500); (4) remove vacation leave (\$3,646), depreciation expense (\$81,455); and (5) recognize interest on bonds when due (\$633).

End of audited Financial Statement.

COUNTY OF GRAFTON, NEW HAMPSHIRE
 GRAFTON COUNTY HOME - ENTERPRISE FUND
 STATEMENT OF GENERAL OPERATING EXPENSES AND COST PER PATIENT DAY
 FOR THE FISCAL YEAR ENDED JUNE 30, 1987

	Amount	Cost Per Patient Day*	Prior Year Cost Per Patient Day
General Operating Expenses:			
Administrative	\$ 221,601	\$ 5.16	\$ 4.65
Dietary	441,096	10.28	10.00
Nursing Service	1,739,358	40.55	37.61
Restorative Services OT	77,994	1.82	1.67
Plant Maintenance	180,143	4.21	4.76
Laundry and Linen	94,213	2.20	2.39
Housekeeping	284,209	6.63	6.34
Pharmacy and Physicians	22,268	.52	.62
Special Services	35,742	.83	.69
Increase (Decrease) in Vacation Leave	(3,646)	(.08)	.05
Total General Operating Expenses	<u><u>\$3,092,978</u></u>	<u><u>72.12</u></u>	<u><u>\$ 68.78</u></u>
Prior Year Cost		(68.78)	
Increase Over Prior Year		<u><u>\$ 3.34</u></u>	

* Patient Days = 42,884

Budget Note: Nursing Home budget is based upon the modified accrual basis of accounting. As an Enterprise Fund, the Home uses the accrual basis of accounting. Budgetary comparisons are neither required by GAAFR nor considered useful under the circumstances. See Schedule E-2 for adjustments to budgetary basis.

COUNTY OF GRAFTON, NEW HAMPSHIRE
GENERAL FUND - JAIL
STATEMENT OF COST PER INMATE DAY
FOR THE FISCAL YEAR ENDED JUNE 30, 1987

	<u>Amount</u>	<u>*Cost Per Inmate Day</u>
Current:		
Salaries	\$ 270,311	\$12.94
Uniforms	1,890	.09
Social Security	19,114	.91
Health Insurance	21,641	1.03
Retirement	2,823	.14
Workmen's Compensation Insurance	17,221	.82
Education and Conferences	2,815	.13
Consultants	1,505	.07
Mental Health Consulting Services	2,556	.12
Dues, Licenses and Subscriptions	288	.01
Supplies	5,022	.24
Recreation Supplies	496	.02
Meals	146,246	7.01
Laundry	10,380	.50
Prisoner Clothing/Supplies	10,713	.51
Medical/Dental	17,802	.85
Plant Operation	50,171	2.41
Telephone	720	.03
Repairs and Maintenance	2,667	.13
Property Insurance	2,610	.12
Liability Insurance, Correctional and Inmate	7,163	.34
Building Renovations	3,168	.15
Minor Equipment	1,230	.06
Total Current Costs	<u>\$598,552</u>	<u>\$28.63</u>

* Inmate Days = 20,904

HOUSE OF CORRECTION AND JAIL FIGURES

1986-87

	Burglary	Drugs	Theft	Assault	Murder	D.W.T.	Arson	Forgery	M.V. Violations	Petitions Sexual Assault	Robbery	Violation of Probation	Misc.	Average Age	Peak Population Day	H.O.C. Admissions	H.O.C. Carry Overs	Total Inmate Days served in H.O.C.	Daily Average Inmates in H.O.C.	Monthly Jail Admissions	Jail Carry Overs from previous month	Total Inmate Days served in Pre-Trial	Daily Average Inmates Pre-Trial	H.O.C. Weekend Admissions	Total Inmate Days from previous month	Total Inmate Days served on weekends	Total mon. admissions H.O.C./Pre-Trial/Weekend combined	Total Combined Inmate Days for Complete Facility
July	7	5	4	3	0	15	1	2	8	6	1	4	44	28.72	65	12	39	1,138	36.71	26	19	532	17.16	0	4	20	38	1,690
August	4	3	1	5	1	11	1	2	8	9	1	5	38	30.60	49	14	29	904	29.16	32	12	547	17.23	1	1	20	47	1,471
September	3	5	2	4	0	14	1	3	9	9	0	6	34	28.01	54	15	25	731	24.37	30	17	606	19.20	1	2	17	46	1,354
October	3	2	4	10	0	18	1	3	9	6	0	6	46	28.58	45	24	23	671	21.65	41	17	720	23.23	0	3	13	65	1,404
November	5	1	3	14	0	15	1	2	12	4	0	7	32	27.59	54	20	21	709	23.63	32	21	788	26.26	1	1	12	53	1,509
December	6	2	3	15	0	10	1	3	6	10	0	7	41	29.53	55	11	24	722	23.29	36	31	985	31.77	1	1	12	48	1,719
January	6	2	2	12	0	23	1	7	11	8	0	6	52	29.13	67	33	22	894	28.84	39	30	907	29.26	4	2	34	76	1,835
February	5	10	4	8	0	32	1	4	11	8	1	7	44	29.27	70	30	31	931	33.25	39	30	875	31.25	0	5	24	69	1,830
March	8	13	6	12	0	14	1	5	7	7	0	11	45	29.44	68	20	31	955	30.35	41	32	996	32.12	2	3	33	63	1,984
April	11	10	4	10	0	21	1	5	10	5	0	14	47	29.00	72	27	28	865	28.83	44	32	940	31.32	2	5	46	73	1,851
May	18	10	8	0	11	1	1	2	10	7	1	11	44	30.00	80	23	28	1,023	33.00	43	30	1,044	33.68	3	6	74	69	2,141
June	11	3	13	11	0	17	1	6	14	6	2	13	44	28.11	79	17	43	1,130	37.67	44	31	946	31.53	1	5	40	62	2,116
Totals	87	66	56	112	1	201	12	44	115	85	6	97	511	347.98	758	246	344	10,673	350.75	447	302	9,886	324.02	16	38	345	709	20,904
12 Month Average	7.3	5.5	4.7	9.3	.08	16.8	1.0	3.7	9.6	7.1	.5	8.1	42.5	29.0	63.2	20.5	28.7	889.4	29.2	37.3	25.2	823.8	27.0	1.3	3.2	6.6	59.1	1,742

Carry Overs = 62

Repeaters - 312

New Admissions = 397

Total = 771

Recidivism Rate = 40%

Average Daily Population = 59.63

*Total Inmate Days ÷ Total Admissions + Carry Overs from Prev. FY = Ave. Length

Stay

** Total Inmate Days for HOC + Weekenders ÷ by Total Admissions HOC + Weekenders

+ Carry Overs from Prev. FY = Average Length stay in HOC

Jail = 21.20 *

H.O.C. = 36.12 **

Misc. includes - Non-Support -

Fraud - Crim. Mischief -

Crim. Trespassing etc.

ALCOHOL COUNSELOR'S REPORT

For the past eight years the Correctional Facility has maintained an Alcoholics Anonymous Group at the facility proper. Meetings are held each Monday night under the sponsorship of the local Woodsville Area Group of AA, Woodsville, N.H. The format used at these meetings is of a conventional discussion type and held strictly to the general guidelines of AA as a whole. Inmates are encouraged to actively participate in these meetings. Attendance among the inmate population has steadily increased since inception of the group. Records show an average weekly attendance during the 1986-1987 year of 12 inmates and 19 outsiders. A yearly anniversary is held each year in August with staff members of the facility and other interested persons in attendance. Last year's attendance of 70 was a record.

As an incentive the facility allows worthy inmates the privilege of attending the regular Woodsville AA meetings held on Friday nights. The inmates allowed this privilege are determined jointly between the staff and AA personnel.

Additionally, alcoholic counseling is offered the inmates on a request or court ordered basis. This work is done on a one on one basis once a week at the facility. Most of the counseling adheres to the general principles and philosophy of the Alcoholic Anonymous Program. During the year 21 inmates received a total of 251 hours of counseling. Also during the year an additional counselor was added to the staff.

Respectfully submitted,

Allen W. Nickerson
Alcohol Counselor
Grafton County Jail

PHYSICIANS REPORT

To the Commissioners and Citizens of Grafton County:

The past year has brought continuing changes and challenges to the physicians and staff at Grafton County Nursing Home and Grafton County Jail.

More patients are being admitted to the nursing home at a younger age with terminal illnesses requiring more complex care and more frequent attention.

The percentage of newly admitted older patients who are chronically sick, the percentage of disturbed, confused and agitated older patients is greater than ever before. These changes make both nursing care and physician care more demanding of skills and time.

Laws protecting the rights of individuals have lead to refusal of treatment on the part of many inmates who are incarcerated, although mentally ill. When these people are arrested their abnormal, disturbed behavior is often worsened by confinement. The mixture of these disturbed people with mentally normal, but often angry individuals in the Jail, now almost constantly overcrowded, has resulted in greater tension between inmates with more frequent requests by them for physician examination and medications.

Requirements by surveying agencies for record keeping and documentation have added to the greater demand for physician time. In attempting to achieve our goal of maintaining high quality medical care for all our patients we have received excellent cooperation and support from nursing and all other staff, for which we are grateful.

Respectfully submitted,

Harry M. Rowe, M.D.

Elisabeth M. Berry, M.D.

CHAPLAIN'S REPORT

RESIDENT'S HOME

Each Sunday afternoon, a Chapel service is held in charge of four of the area ministers from the following churches: Benton Bible Chapel, Advent Christian Church of Center Haverhill, Trinity Church of the Nazarene of North Haverhill, and Newbury, VT Bible Chapel. Communion is served once a month. Also, once a week the Chaplain holds a Bible Study and hymn sing with the Residents.

BEDCARE SECTIONS

Each week a group from the Advent Church of Center Haverhill holds a hymn sing with the patients on both floors of the Bedcare Sections, and a group from the Benton Chapel holds a service once a month in both sections. Also, new this year is a weekly chapel service that is also held in both sections for those who wish to attend, led by the Chaplain and Pastor Rick Arnold of the Center Haverhill Advent Church, with music provided by Activities Dept. Communion is served at these Chapel services once a month. Also, one patient has requested baptism.

A memorial service was held within the Complex by the Chaplain in memory of one of the well-loved residents who had passed away.

Scripture calendars were again given out at Christmas, plus daily devotionals to those who wish them.

Jewell Lamphere, Chaplain
Lay Minister's License
Center Haverhill Advent Christian Church

The ministry at the Grafton County Complex has been enlarged this year to include a pre-trial Bible study on Tuesday evenings at 7:30 p.m. Attendance has been minimal but sufficient to justify my time. Since the anxiety factor is considerably greater among pre-trial personnel, there is a greater receptivity to Christian metaphysics among those attending. I must commend your choice to include pre-trial people in your efforts to bring a spiritual dimension to those charged to your care.

Indicative of interest in both the pre-trial and HOC inmates is the increase this year in individuals seeking private counseling.

My lay minister, Al Corey is faithfully ministering to from seven to fourteen inmates per Bible study session. In addition Al is frequently holding Wednesday evening care and ministry segments for the hospital side.

We are grateful for the opportunity to serve the interests of our community at the complex and pleased that we can do so at no cost to your overhead.

We have one baptism planned for the near future and are prepared to experiment with a merit system of public worship for sentenced inmates as it meets with your approval. Our church members are in sympathy with our efforts and are largely responsible for releasing me to this work and time spent.

We look forward to serving another year in your interest and that of the complex.

Yours in Christ's service,

Ralph L. Hysong, Chaplain

REPORT OF THE GRAFTON COUNTY HOME ASSOCIATION

This is the 1986-87 report of the Grafton County Home Association. This Association is a non-profit, free membership organization, chartered under New Hampshire State Law. Its purpose is to provide social and recreational programs for the Residents of the Grafton County Home. The funds with which the Association operate come from fund-raising projects, memorial donations, donations from Service Organizations, and interested individuals.

The funds raised for 1986-87 have been used for: bingo money, special outings, guitar and case, VCR films, video tape pass, 19 inch color TV, bulletin boards for residents' rooms, pictures for residents' dining room, 2 ceiling fans, 10 lawn chairs, cushions for porch chairs, new hymnals, 2 Beauty Parlor Hair Dryers, Christmas gifts for all residents, and helped to sponsor 5th Annual Family Day.

The Association meets once a month. No decisions are made without the majority vote of the Association members.

Respectfully submitted,

Doreen Moody, Vice President

GRAFTON COUNTY EXECUTIVE COMMITTEE

TIME: 9:30 A.M.

DATE: August 4, 1986

PLACE: Conference Room, Grafton County Courthouse, No. Haverhill

PRESENT: Reps. Taffe, Copenhaver, LaMott, Mann, Driscoll, Whitcomb; Commissioner Campion-Corcoran; Treasurer A. F. Stiegler, III; Executive Director Evelyn Smith; Administrative Assistant/Executive Secretary Joanne Mann.

ABSENT: Reps. Townsend, Christy, Rounds.

Rep. Taffe called the meeting to order at 9:43 A.M.

Rep. LaMott moved to authorize the Commissioners to borrow \$1,000,000.00 in anticipation of taxes. Seconded by Rep. Whitcomb. There was discussion on the amount that should be borrowed. Rep. Whitcomb moved the question. Rep. Copenhaver seconded. Vote to move the question - unanimously in favor. Vote on Rep. LaMott's motion to authorize the Commissioners to borrow \$1,000,000.00 in anticipation of taxes - unanimously in favor.

The Commissioners asked if the balance of \$7,214.50 in the Unemployment Comp. Fund should be placed in the Unemployment Comp. reserve or in the general fund surplus. The Unemployment Comp. reserve currently has a balance of \$62,787.95.

Rep. Mann moved to add \$7,214.50 to the reserve fund balance of \$62,787.95, and establish a cap of \$70,000 on the fund for now and in the future. Rep. Driscoll seconded the motion. There was discussion of rates of return on investments. Rep. LaMott noted his feeling that the reserve fund should be built to at least \$100,000. Rep. Mann clarified his motion, stating that his intent was that the reserve fund should not be funded beyond \$70,000 with tax dollars. The fund could be built beyond \$70,000 with interest. Rep. LaMott moved to amend Rep. Mann's motion to remove any reference to a cap on the reserve fund. Seconded by Rep. Mann. Vote on motion to amend - unanimously in favor. Discussion. Rep. Copenhaver moved the question. Rep. LaMott seconded. Vote to move the question - unanimously in favor. Vote on motion to add \$7,214.50 to the reserve fund and to add accumulated interest to the reserve fund, but not to add to the fund with tax dollars - unanimously in favor.

Rep. LaMott moved that line item appropriation transfers #1-49 be approved. Rep. Mann seconded. Vote on motion - unanimously in favor.

Evelyn Smith noted that there were no encumbrances from FY 86.

Rep. Taffe explained revisions to the format of the social services budget.

Rep. LaMott moved to adjourn. Rep. Mann seconded. Vote on motion to adjourn - unanimously in favor. Meeting adjourned at 10:06 A.M.

Respectfully submitted,

Joanne K. Mann for
Paul I. LaMott, Clerk
Grafton County Delegation

GRAFTON COUNTY DELEGATION

TIME: 4:00 P.M.

DATE: December 3, 1986

PLACE: Room 302, Legislative Office Building, Concord, NH

The Grafton County Delegation held its organizational meeting this date. Officers were elected for the next two years as follows:

Chairman	Paul I. LaMott
Vice Chairman	Marion L. Copenhaver
Clerk	William J. Driscoll

Executive Committee members were elected as follows:

Ezra B. Mann, II	Woodsville
Henry F. Whitcomb	Littleton
C. Dana Christy	Canaan
Howard C. Townsend	Lebanon
Robert Dearborn	Plymouth
Edward J. Bennett	Bridgewater

A motion was made by Rep. Mann that the Executive Committee officers be the same as the Delegation officers. Seconded by Rep. Whitcomb. Motion passed.

The meeting adjourned at 4:30 P.M.

Respectfully submitted,
William J. Driscoll, Clerk
Grafton County Delegation

GRAFTON COUNTY EXECUTIVE COMMITTEE

TIME: 9:30 A.M.
DATE: December 22, 1986
PLACE: Conference Room, Grafton County Courthouse, No. Haverhill

PRESENT: Reps. LaMott, Copenhaver, Driscoll, Christy, Whitcomb, Townsend, Dearborn, Bennett; Commissioners Campion-Corcoran and Anderson; Executive Director Evelyn Smith.

ABSENT: Rep. Mann was excused due to illness.

Rep. LaMott opened the meeting at 9:35 A.M.

Rep. Townsend moved, Rep. Copenhaver seconded, to authorize appropriation transfers as listed. Motion passed unanimously.

Rep. Christy and Evelyn Smith addressed the Extension Service's request for supplemental staff for a special recruiting project from available funds in the Agents' Wage account. The request has already been approved through the Extension Service Council. Rep. Christy moved, Rep. Driscoll seconded, to support temporary supplemental staff for this short term project. Motion passed unanimously.

Commissioner Campion-Corcoran introduced the subject of correctional facility modification, and Administrator Siegmund presented information packets and addressed the matter. Studies have been made and the present facility meets all standards except cell size and inmate capacity. The House of Correction has a 24-bed capacity and has been overflowing since last spring.

Rep. Dearborn joined the meeting at 9:45 A.M.

Adm. Siegmund noted it is time to expand to increase capacity allowance. The expansion would not be a maximum security type (@\$60,000+ per cell), but rather a minimum security dormitory type wing at a greatly reduced cost (\$100 per square foot vs. \$1,000 per sq. ft. for a new facility). The sentencing trend justifies the need for expansion.

At this time \$2,000 is needed for an architect to develop a schematic design that would meet NIC and ACA recommended standards.

There were questions and general discussion of layout, new cell size, additional number of actual cells with moving the overload from the present facility to the dormitory wing. The net result would be 18 additional beds, meeting recommended space standards.

Rep. Bennett joined the meeting at 9:55 A.M.

Renovation would also add handicap features and recreational space. Rep. LaMott noted this next step is a justifiable expense. Rep. Copenhaver noted that taking action to renovate the present facility might better protect the County from legal action, except possibly in the female detention area. Rep. LaMott questioned what may happen with on-going reorganization of the Department of Corrections and the effect on county facilities. This should be carefully looked at prior to actual major construction.

Rep. Whitcomb moved, Rep. Copenhaver seconded, to authorize \$2,000 expenditure out of current available surplus funds for correctional facility schematic design. Motion passed unanimously. There was further general discussion and it was noted that the schematic report should be available by early March.

Register of Deed Charles Wood spoke to the need for updating equipment, as Regis-

ter-elect Elliott and Mr. McCormick of Kodak were not available. Viewers are for public use; there are 5 viewers 10± years old and 2 new ones. The older viewers experience frequent breakdowns and repairs. Old film/cassettes are also causing problems. It is proposed that the County buy 2 new viewers at \$27,000 total. This will save 13¢ per copy - an overall savings of \$1,500+ per year per machine. The volume of recording business more than justifies the need and cost. It is also recommended that old machines be kept for repair parts, as trade in is very low.

Rep. LaMott noted he is in favor of acquiring new machines, without trading in old ones. He also addressed potential changes in the land transfer tax and possible reduction. He stated legislation should be encouraged that will increase the county share of transfer taxes by 1%. Revenues should not be taken away from counties because the State has a surplus.

Rep. Dearborn questioned the new equipment's compatibility with existing machines. Mr. Wood explained it would cost \$4,000 to transfer to new cartridges. Rep. Whitcomb questioned the average life span of new machines. With public use, it is unknown.

Rep. Copenhaver moved, Rep. Driscoll seconded, that the Commissioners be authorized to make expenditure for new readers with cost to be allocated from available funds at year end. Discussion of annual service. Motion passed unanimously.

Regarding Deeds staffing adjustment, it has been proposed that one permanent, part-time and one temporary part-time position be combined into one full-time, permanent position. Discussion. Commissioner Campion-Corcoran expressed the Commissioners' feeling to support the recommendation to increase the permanent, part-time position to a permanent, full-time position, and address the need for additional part-time help at a later date. Rep. Townsend moved, Rep. Dearborn seconded, to support the Commissioners' recommendation to increase the permanent, part-time position to a permanent, full-time position. Discussion. Motion passed with Rep. Bennett voting no.

Commissioner Campion-Corcoran expressed appreciation to the Register of Deeds for his cooperation and years of service to Grafton County. The Executive Committee concurred.

Rep. Whitcomb moved, Rep. Christy seconded, to adjourn. Motion passed unanimously. The meeting adjourned at 10:44 A.M.

Respectfully submitted,

Evelyn I. Smith for
William Driscoll, Clerk
Grafton County Delegation

GRAFTON COUNTY EXECUTIVE COMMITTEE

TIME: 9:30 A.M.
DATE: June 2, 1987
PLACE: Conference Room, Grafton County Courthouse, No. Haverhill

PRESENT: Reps. Copenhaver, Townsend, Christy, Whitcomb, Dearborn; Commissioners Campion-Corcoran & Grass; Executive Director Evelyn Smith; Administrative Assistant Joanne Mann; Treasurer A. F. Stiegler, III.

ABSENT/
EXCUSED:

Reps. Mann, Driscoll, LaMott & Bennett were excused due to other commitments.

Rep. Copenhaver called the meeting to order at 9:36 A.M. and asked Commissioner Campion-Corcoran to take the floor. Commissioner Campion-Corcoran introduced Commissioner Grass and noted there is still a vacancy on the board from District #3.

There was a page by page review of the Commissioners' recommendations for the FY 88 budget.

Page 1 - Summary of Revenue

Commissioner Campion-Corcoran noted that Revenue Sharing funds will not be continued after FY 88.

Page 2 - Summary of Expenditures

No comments. Proceeded to detailed pages.

Page 3 - Administration

Commissioner Campion-Corcoran explained that the Commissioners have recommended a 5% wage increase for all employees. The Commissioners have not recommended across the board increases for elected officials. Each position has been addressed separately. The Commissioners have recommended no increase for themselves.

The Commissioners will be meeting with a representative of Touch-Ross to discuss a complete review of the personnel classification system. Discussion.

4110.700-Travel & Expense has been increased. This item was underbudgeted last year.

Page 4 - Treasurer & County Delegation

A 5% increase has been recommended for the Treasurer. The Commissioners have recommended less for Delegation expenses because the budgeted amount has not been expended in the past few years. The Commissioners did consider the proposed increase in per diem when making their recommendation. Mileage rates were explained.

Page 5 - County Attorney

Rep. Christy questioned the recommended 22% salary increase for the County Attorney. Commissioner Campion-Corcoran read a letter from the County Attorney explaining his request for an increase.

Rep. Whitcomb referred to last year's discussion of the Attorney's salary and noted that he feels judges have a greater responsibility than attorneys. Commissioner Campion-Corcoran noted that the Commissioners feel the increase is warranted because Mr. Eames is not allowed to have a private practice.

Rep. Copenhaver asked who evaluates the County Attorney's performance. Discus-

sion. Commissioner Campion-Corcoran stated the judges feel Attorney Eames does a good job, although the final evaluation comes from the voters. Commissioner Campion-Corcoran suggested that Mr. Eames address the Executive Committee.

Page 6 - Register of Deeds

Commissioner Campion-Corcoran explained that Carol Elliott is the new Register of Deeds. Rep. Whitcomb noted that the deeds records are used mostly by attorneys and brokers rather than by the average person. Charges and fees were discussed. Major changes in the deeds computer system are needed.

Rep. Copenhaver questioned the reduction in 4120.680-Telephone. It was explained that we now own the phones and no longer pay rental charges on equipment.

Carol Elliott met with the Executive Committee to explain the need for new equipment. There is a separate index for 12/31/86 because the computer system was full as of 12/30/86. Having a separate index for one day increases the likelihood of errors and oversights. The new computer system that has been proposed would eliminate the problem with indexing and would eliminate the daily record book. Obtaining a year end index for 1986 took 6 weeks because of breakdowns. The staff in the Deeds Office now spends 4 hours each day proofreading. The new computer system would eliminate the need for proofreading because it would allow for on the spot comparison. Since 1975 there has been no hard copy index (only on microfilm). Deeds records users object to not having a hard copy index. The new computer system would provide a hard copy index.

There are only 4 good readers to view the microfilmed indexes and two of the 4 are very old. New readers with no fancy options can be purchased for approximately \$2,000 each.

Mrs. Elliott noted that with the present system, the machine has to be left running after hours and one of the staff members comes in late at night, free of charge, to shut the machine off. The new system would eliminate the need for this also.

Page 7 - Sheriff's Dept. Revenue

Rep. Whitcomb requested an explanation of fees and mileage. It was noted that all income is deposited in the County's account.

Page 8 - Sheriff's Dept. Expenditures

Commissioner Campion-Corcoran explained a 5% increase has been recommended. The Commissioners recommended less than the department request for some salary lines because of the pending reclassification. The State reimburses us for bailiff expense.

Rep. Copenhaver expressed concern over high telephone costs. Rep. Dearborn explained that a lot of telephone usage is associated with radios in the dispatch center.

Expenses for Forestry Patrol are offset by revenues.

Page 9 - Courthouse Maintenance

The State of NH pays rent for the space occupied by the court systems, human services and corrections.

Rep. Whitcomb asked why 4160.800-Care of Grounds has been increased from \$600 to \$2,900. Commissioner Campion-Corcoran explained that the amount includes money for landscaping (approximately \$2,300).

There has been nothing recommended for 4160.700-Travel & Expense because the Maintenance Dept. now has its own vehicle.

Page 10 - Human Services

Rep. Whitcomb asked why the Commissioners recommended \$72,000 for 4190.581-Alternative Program Development, when the department request was only \$36,000. Evelyn Smith explained that the Commissioners added \$36,000 as match to

prevent out of home placements. It was noted that \$600,000 in Incentive Funding is available statewide and Grafton County's allocation from the State is \$36,000, which is not sufficient, because Grafton County is geographically large.

Rep. Christy requested an explanation of the \$600,000 recommended for 4190.580-Juvenile Expenses. Evelyn Smith explained, noting that \$600,000 may not be enough. DCYS has been late in getting billings out and there will be high expenses during the last quarter of this fiscal year. Billings average \$44,000-\$45,000 per month. There was discussion about the lack of caps, guidelines, certification, etc.

Page 11 - Extension Service

Commissioner Campion-Corcoran explained that the Extension Service is being closely scrutinized because of the decrease in farms. Extension Service has had to diversify its programs to keep up with changes in society. Extension Service programs used to be funded mostly with state and federal money, but now the counties pay 70% of the expenses. Rep. Townsend noted that many of the changes in Extension Service have been the result of legislation at the federal level. An additional load has been placed on the states and counties as a result of federal cutbacks.

Rep. Copenhaver asked for an explanation of 8360.003-Special Projects. Evelyn Smith explained that there are 2 vacant agent positions and the Extension Service has chosen not to fill them at this time. They will be conducting short term special projects instead.

Commissioner Grass requested that the Commissioners be allowed to provide input when the legislature addresses extension services.

Page 12 - Social Services

Commissioner Campion-Corcoran explained that Cindy Swart has once again reviewed funding requests from the social service agencies and the Commissioners have made their recommendations based on her findings. Ms. Swart will address the Executive Committee at a later date. She will also attend the public hearing on June 8th. Discussion. Rep. Christy expressed concern over large increases in the social service budget, noting that the economy has been stable and inflation has been low in the past few years.

Page 13 - Grafton County Conservation District

Rep. Copenhaver commended the Conservation District for the valuable services they provide to planning boards, farmers, etc.

Page 14 - Miscellaneous

The Commissioners have recommended \$43,000 under Capital Outlay to expand the Courthouse front parking lot and change the entrance to the lot. The Executive Committee viewed pictures that showed the chronic parking problem. Cars must park the length of the driveway and on the grass when the courts are busy.

The Commissioners have also recommended \$15,590 under Capital Outlay for building improvements/renovations as follows: 1) Construct a partition in the County Attorney's office; 2) Change the entrances to staff rest rooms; they are currently inaccessible when the conference room is in use; 3) Partition a cell in the Sheriff's Office, to be used for booking and questioning. \$2,500 was approved in last year's budget, but since that time it has been found that an additional \$4,000 will be needed.

The Commissioners have recommended \$20,000 for Touche Ross to conduct a personnel/wage survey.

Page 15 - Nursing Home Admin.

No questions/comments.

Page 16 - Dietary

No questions/comments.

Page 17 - Nursing Services & Restorative Nursing

No questions/comments.

Page 18 - Plant

Rep. Christy noted that the amount recommended for the Supervisor's salary includes more than a 5% increase. Commissioner Campion-Corcoran noted that the Supervisor's salary is being adjusted because of increased responsibilities. Rep. Dearborn asked if the amount recommended for fuel includes the projected increase.

Page 19 - Laundry

No questions/comments.

Page 20 - Housekeeping & Physicians & Pharmacy

Under pharmacy, it was noted that new legislation will require the County to reimburse 61 1/2% of the non-federal portion of medications for the Nursing Home.

Page 21 - Special Services

No questions/comments.

Page 22 - Jail

Commissioner Campion-Corcoran noted the jail population is up. The Commissioners will discuss plans for jail renovations at the next Executive Committee meeting.

Page 23 - Farm

Farm revenues and expenses balance. The piggery is still vacant. The farm contingency account includes \$2,500 to be used in the event the piggery is started up again.

Rep. Copenhaver asked Evelyn Smith to explain line item appropriation transfers. Mrs. Smith noted there will have to be a transfer at year end for 4190.580-Juvenile Expenses. Mrs. Smith also noted that the current year's budget includes \$30,000 for a new computer for administration. That amount will not be expended by June 30th and the Commissioners will be asking to have the \$30,000 encumbered. Rep. Dearborn moved, Rep. Townsend seconded, that the Executive Committee approve line item appropriation transfers as requested. Motion passed unanimously.

Rep. Whitcomb moved to adjourn. Rep. Townsend seconded the motion. Motion passed unanimously. The meeting adjourned at 11:41 A.M.

Respectfully submitted,

Joanne K. Mann for
William Driscoll, Clerk
Grafton County Delegation

GRAFTON COUNTY PUBLIC HEARING

TIME: 7:00 P.M.
DATE: June 8, 1987
PLACE: Grafton County Courthouse, No. Haverhill, NH

PRESENT: Reps. Copenhaver, LaMott, Dearborn, Townsend, Driscoll, Christy, Whitcomb, Chambers, Bean; Commissioners Campion-Corcoran and Grass; Executive Director Evelyn Smith.

Rep. Copenhaver opened the hearing at 7:05 P.M. and explained the summaries of revenue and expenditures.

Commissioner Campion-Corcoran explained that Revenue Sharing funds will be discontinued after this year. The Commissioners have asked for \$20,000 to conduct a personnel/wage survey this year. A 5% wage increase has been recommended.

Rep. Copenhaver addressed expenditures by department and asked for questions.

Page 3 - Administration

No questions/comments.

Page 4 - Treasurer & Delegation

The amount for Delegation expenses has been reduced because the full amount has not been expended in the past few years.

Page 5 - Attorney

It has been recommended that the County Attorney's salary be increased as he is full time, has no private practice, and has a heavy caseload.

Page 6 - Deeds

The workload in the Registry has increased and there is a need to update computer equipment. There is also a need for 2 new readers.

Page 7 - Sheriff's Revenue

No questions/comments.

Page 8 - Sheriff's Dept.

The Commissioners' recommendation is lower than the department's request because a request for additional personnel and equipment has been tabled for study. No questions/comments.

Page 9 - Courthouse Maintenance

No questions/comments.

Page 10 - Human Services

Rep. Copenhaver explained services. Commissioner Campion-Corcoran further explained juvenile services under Senate Bill 1 changes. No questions/comments.

Page 11 - Extension Service

Federal and state reductions have caused Extension Service to become more dependent on county funding. No questions/comments.

Page 12 - Social Services

Consultant Cindy Swart was unable to attend due to illness. Commissioner Campion-Corcoran reviewed agency requests and services, and explained the Commissioners' recommendations. Lower Grafton County is fairly well served, but more support is needed in the north and southeast regions of the County. Concerns over double dipping were reiterated. It was noted that White Mountain Mental Health has chosen to phase out county funding in favor of town support. No questions.

Rep. Copenhaver noted that the Children's Center is funded for some children at risk. There is a need for respite from home in low income families. Commissioner

Campion-Corcoran explained referrals to Incentive Funding Program monies. No questions/comments. There was no response to the offer to receive support statements from agencies.

Page 13 - Conservation District

Rep. Copenhaver explained services and county support.

Page 14 - Miscellaneous

Miscellaneous items were reviewed line by line. The present courthouse parking lot is inadequate and must be expanded. Building improvements/renovations were explained. No questions/comments.

Page 15 - Nursing Home - Revenue & Admin. Expenditures

No questions/comments.

Page 16 - Dietary

No questions/comments.

Page 17 - Nursing Services & Restorative Nursing

No questions/comments.

Page 18 - Plant

No questions/comments.

Page 19 - Laundry

No questions/comments.

Page 20 - Housekeeping and Physicians & Pharmacy

No questions/comments.

Page 21 - Special Services

No questions/comments.

Rep. Copenhaver noted that the grand total of Nursing Home expenditures is \$3,594,311.

Page 22 - Jail

Revenues & expenses were explained. It was noted that the salary for the head correctional officer is up 14% vs. 5% for other employees. Commissioner Campion-Corcoran explained that the salary was adjusted because of increased responsibility. Commissioner Campion-Corcoran also noted that Grafton County is fortunate to have quality employees.

It was noted that architect's fees are not included in the budget recommendations.

No further questions or comments.

Page 2 - Summary of Expenditures

Totals were explained.

Rep. Copenhaver explained the Executive Committee's responsibility in the budget process and invited the public to attend Executive Committee work sessions.

Page 22 - Jail

Commissioner Campion-Corcoran explained that meals to the jail have increased because of an increase in the jail population. The Commissioners are doing a study to be presented to the Executive Committee next week.

There was an explanation of human services vs. social services.

Rep. Christy expressed concern that a \$9 million budget was discussed in only 45 minutes. The public was noticeably absent and apathetic.

Rep. Copenhaver noted that the Commissioners and Executive Committee have the reputation of acting responsibly and in the best interest of the citizens.

Rep. LaMott pointed out that representatives elected to serve in the legislature also serve on the county delegation. The representatives share concern over limited public interest when reduced revenues require an increase in taxes. Grafton County is fortunate to have a good board of commissioners who do an excellent job at a reasonable

cost. A lot of work goes into the budget and there are no increases except those caused by state and federal reductions. The employees are to be commended for working out and staying with a 5% wage increase. County government is more important than it was 10 years ago and it will continue to become more important in the years to come. Rep. LaMott thanked all who attended the hearing.

Commissioner Campion-Corcoran commended the employees and the Employee Council for their conscientious efforts.

Rep. LaMott spoke about the national trend of incarcerating offenders instead of placing them on probation. Grafton County Jail is being affected by this trend and the public must be aware of the changes. There is a need for more space and this problem must be addressed.

Commissioner Campion-Corcoran moved to close the hearing. A moment of silence was observed for Commissioner Leonard Anderson. The hearing adjourned at 8:03 P.M.

Respectfully submitted,

Evelyn I. Smith for
William J. Driscoll, Clerk
Grafton County Delegation

GRAFTON COUNTY EXECUTIVE COMMITTEE

TIME: 9:30 A.M.
DATE: June 15, 1987
PLACE: Grafton County Courthouse, North Haverhill, NH

PRESENT: Reps. LaMott, Copenhaver, Mann, Townsend, Christy, Driscoll, Whitcomb, Dearborn; Commissioners Campion-Corcoran, Grass, Executive Director Evelyn Smith; Administrative Assistant Joanne Mann; Treasurer A. F. Stiegler, III; Jail Supt. William Siegmund, Head Correctional Officer Ernest Towne.

Rep. LaMott called the meeting to order at 9:35 A.M. and read a letter from Rep. Bennett, who was unable to attend.

Rep. LaMott gave a brief report on the correctional facility modification project and discussed options for funding the project. Commissioner Campion-Corcoran provided more detailed information, justifying the need for enlargement of the correctional facility. Information packets were distributed. William Siegmund explained dramatic increases in the jail census and stated he sees no reduction in the future because of new laws. The jail census is up 60% this year. Transferring inmates to reduce the overflow is difficult because only Carroll and Coos counties accept transfers. The proposed addition would provide 34 additional beds at an approximate cost of \$1,250,000. The cost of constructing an entire new facility would be approximately \$6,000,000.

Rep. Copenhaver asked why the correctional facility modification project was not presented at the public hearing on June 8th. Rep. LaMott noted that the details of the project must be worked out before the matter is presented to the public. The Executive Committee needs to make a recommendation to the full Delegation, as the Delegation

ultimately makes the final decision.

There was discussion of establishing a capital reserve account, noting the effect it would have on the surplus and tax rates.

Rep. Dearborn asked to see the architect's plans. William Siegmund introduced Head Correctional Officer Ernest Towne. Mr. Siegmund displayed the architect's latest set of plans and explained same. The proposed addition is a dormitory type and will include space for some maximum security cells and handicapped cells. The addition will also include a pre-trial exercise area and a day room for ancillary services. The addition has been designed to allow for future expansion. There was discussion of the requirements for housing females and juveniles.

Mr. Towne noted that staffing requirements have also been considered in developing plans for the proposed addition. The proposed design would require only one additional staff member.

Rep. Mann moved, Rep. Copenhagen seconded, that the Executive Committee recommend to the Delegation to go forward with the proposed plan to modify the county correctional facility. Roll call vote on the motion: Yes - Reps. Mann, Townsend, Christy, Driscoll, Whitcomb, Dearborn, Copenhagen. Chairman LaMott voted yes. Motion passed unanimously.

There was discussion of architect's fees. The total fee, based on 8% of the projected cost, would be \$96,699. Approximately 75% of the total fee (\$74,774) would be required to complete working schematics. Rep. Mann moved, Rep. Townsend seconded, that the Commissioners be authorized to encumber \$75,000 of the present surplus for architect's fees. There was discussion of the amount of the present surplus. Rep. Copenhagen moved the question. Vote on motion to encumber \$75,000 unanimously in favor.

There was discussion of establishing a capital reserve account, using the current year's surplus. Rep. Copenhagen moved, Rep. Mann seconded, that the Executive Committee recommend to the Delegation that a capital reserve account be established. Vote unanimously in favor.

Rep. Townsend moved, Rep. Copenhagen seconded, to recommend that \$500,000 be placed in a capital reserve account and the amount of the surplus used to reduce taxes in the FY 88 budget be reduced by \$250,000 to \$600,000. Motion passed unanimously.

Chair to Rep. Copenhagen.

There was a page by page review of the FY 88 budget.

Page 1 - Summary of Revenue

Surplus used to reduce taxes has been changed to \$600,000. Evelyn Smith noted that Revenue Sharing should be \$42,000, not \$85,600. All of Revenue Sharing monies plus interest, must be appropriated before October. \$1,500 should be added in a separate line for the Grafton County Conservation District.

Page 2 - Summary of Expenditures

Referred to detailed pages.

Page 3 - Administration

No questions or comments.

Page 4 - Treasurer & Delegation

No questions or comments.

Page 5 - County Attorney

There was discussion of the assistant county attorney being part time vs full time, and the effect the assistant attorney is having on the availability of and time served by the county attorney. There was discussion of the amount the county attorney has

requested for his salary. Rep. LaMott moved, Rep. Mann seconded, that the Executive Committee adopt the county attorney's budget as recommended by the Commissioners. Discussion. Rep. Mann moved the question. Vote on the motion to adopt the county attorney's budget as recommended by the Commissioners: Yes - Reps. LaMott, Mann, Dearborn, Driscoll, Whitcomb. No - Reps. Townsend, Christy. Chair Copenhaver voted yes. Motion passed.

Page 6 - Register of Deeds

2 new readers are needed. The amount needed for readers can be added to the FY 88 budget or taken out of the surplus from the FY 87 budget. Rep. Dearborn moved, Rep. Mann seconded, that \$10,000 be taken out of the FY 87 surplus for new readers. Motion passed unanimously.

Page 7 - Sheriff's Dept. Revenue

No questions or comments.

Page 8 - Sheriff's Dept. Expenditures

\$44,000 has been recommended for new equipment. The department had planned to purchase 3 cruisers in FY 87, but got only 2. Since the Commissioners made their recommendation of \$44,000, the department has requested an additional \$1,500 to allow them to put cruisers out for competitive bids this summer. Rep. Townsend moved, Rep. Mann seconded, to add \$1,500 to 4140.970-New Equipment. Motion passed unanimously.

Page 9 - Courthouse Maintenance

It has been requested that a new line be added for licenses and education. Rep. Whitcomb moved, Rep. Townsend seconded, that \$200 be added for licenses and education. Discussion. Rep. Whitcomb moved the question. Vote on motion to add \$200 unanimously in favor.

Page 10 - Human Services

Rep. LaMott moved to approve the Commissioners' recommendations. Rep. Mann seconded. Motion passed unanimously.

Page 11 - Extension Service

Rep. LaMott moved to accept the Commissioners' recommendations, pending study in the legislature. Seconded by Rep. Mann. Motion passed unanimously.

Page 12 - Social Services

There have been no changes since the public hearing. The reduction in Revenue Sharing will affect amounts allocated to social services. Rep. LaMott moved to accept the Commissioners' recommendations. Motion seconded by Rep. Mann. Motion passed unanimously.

Page 13 - Grafton County Conservation District

Rep. Mann moved, Rep. Whitcomb seconded, to accept the Commissioners' recommendations. Motion passed unanimously.

Page 14 - Miscellaneous Other Expenditures

This year's payment will be the last one for bonded debt. If a capital reserve account is established, it will appear on this page. Rep. Whitcomb moved, Rep. Christy seconded, to accept the Commissioners' recommendations for miscellaneous expenditures. Motion passed unanimously.

Page 15 - Nursing Home Revenue and Admin. Expenditures

The State may require the County to pay 100% of the cost of medications for Nursing Homes, with a portion reimbursed by the State. This would raise both revenues and expenses. Rep. LaMott noted that the rulemaking process is abused. Rep. LaMott moved, Rep. Whitcomb seconded, that if a rule shifts the cost to the County for medications, the County Attorney is to file an immediate appeal. Motion passed unani-

mously. Rep. Whitcomb moved, Rep. LaMott seconded, to accept the Commissioners' recommendations for page 15. Motion passed unanimously.

Page 16 - Dietary

Rep. Whitcomb moved, Rep. LaMott seconded, to accept the Commissioners' recommendations. Motion passed unanimously.

Page 17 - Nursing Services and Restorative Nursing

Rep. Christy moved, Rep. Mann seconded, to accept the Commissioners' recommendations. Motion passed unanimously.

Page 18 - Plant

Rep. LaMott moved, Rep. Mann seconded, to accept the Commissioners' recommendations. Motion passed unanimously.

Page 19 - Laundry

Rep. LaMott moved, Rep. Mann seconded, to accept the Commissioners' recommendations. Motion passed unanimously.

Page 20 - Housekeeping and Physicians & Pharmacy

Rep. Dearborn moved, Rep. Townsend seconded, to accept the Commissioners' recommendations. Motion passed unanimously.

Page 21 - Special Services

Rep. LaMott moved, Rep. Mann seconded, to accept the Commissioners' recommendations. Motion passed unanimously.

Page 22 - Jail

Rep. LaMott moved, Rep. Dearborn seconded, to accept the Commissioners' recommendations. Motion passed unanimously.

Page 23 - Farm

Rep. LaMott moved, Rep. Christy seconded, to accept the Commissioners' recommendations. Motion passed unanimously.

It was noted that the Executive Committee will not be meeting Monday, June 22nd.

Rep. LaMott noted that the County Attorney has submitted a draft motion to establish a capital reserve account. It is requested that the County Attorney revise his motion so that it is written in plain, clear language.

Rep. Mann moved, Rep. Driscoll seconded, to adjourn the meeting. The meeting adjourned at 12:04 P.M.

The meeting reconvened at 12:05 P.M. Other business:

Rep. LaMott will set the agenda for the Delegation meeting on June 29th. Agenda items were discussed briefly.

It was noted that William Siegmund has talked to Mr. Casey regarding addressing an item in the Governor's budget that shifts nursing home medication costs from the state to the counties. The matter is in legislative review and will probably cost the county \$20,000. (See Nursing Home Revenue & Admin. Expenditures.)

Rep. Mann moved, Rep. LaMott seconded, to adjourn. The meeting adjourned at 12:19 P.M.

Respectfully submitted,

Joanne K. Mann for
William Driscoll, Clerk
Grafton County Delegation

GRAFTON COUNTY EXECUTIVE COMMITTEE

TIME: 9:30 A.M.
DATE: June 29, 1987
PLACE: Conference Room, Grafton County Courthouse, No. Haverhill

PRESENT: Reps. Whitcomb, LaMott, Mann, Driscoll, Dearborn, Christy, Copenhaver & Townsend; Commissioners Campion-Corcoran, Grass & Taffe; Treasurer A. F. Stiegler, III; Executive Director Evelyn Smith.

ABSENT: Rep. Bennett

Rep. LaMott called the meeting to order at 9:30 A.M.

Appropriation transfers were addressed. It was noted that transfer #9 should be increased from \$276 to \$676 (into 4160.292 from 4160.630). Rep. Mann moved, Rep. Copenhaver seconded, to approve appropriation transfers as corrected. Voted unanimously in favor.

FY 1987 Encumbrances:

Rep. Mann moved, Rep. Whitcomb seconded, to encumber \$30,000 from account 9200.972 for a new computer for the administrative office. Unanimous.

Rep. Mann moved, Rep. Whitcomb seconded, to encumber \$4,700 from account 5100.960 for repairs to the back stoop at the Nursing Home. Unanimous.

Rep. Copenhaver moved, Rep. Mann seconded, to encumber \$8,464 from account 4190.581 for alternative program development. Unanimous.

Rep. Mann moved, Rep. Whitcomb seconded, to authorize the Commissioners to borrow \$1,000,000 in anticipation of taxes. Unanimous.

It was noted that the N.H. Retirement System has increased rates for Group I by 172%, requiring an additional \$46,850. The rate for Group II has decreased 39%, resulting in a reduction of \$7,700. Rep. Mann moved, Rep. Townsend seconded, to amend retirement accounts in the amount of \$39,150 as a budget increase. Motion passed unanimously.

Rep. Copenhaver moved, Rep. Mann seconded, to request that the N.H. Retirement System Board provide a written explanation for the increase and also note what we can anticipate for rates in the foreseeable future. Motion passed unanimously. The Executive Committee asked the Commissioners' Office to carry out the above motion.

Rep. Mann moved, Rep. Townsend seconded, to adjourn. Unanimous. The meeting adjourned at 9:42 A.M.

Respectfully submitted,

Evelyn I. Smith for
William J. Driscoll, Clerk
Grafton County Delegation

GRAFTON COUNTY DELEGATION

TIME: 9:45 A.M.
DATE: June 29, 1987
PLACE: Probate Courtroom, Grafton County Courthouse, No. Haverhill

PRESENT: Reps. McAvoy, Ward, Whitcomb, Weymouth, Densmore, LaMott, Mann, Lougee, Arnesen, Driscoll, Dearborn, Christy, Chambers, Copenhaver, Crystal, Bean, Adams, Townsend, Walter; Commissioners Campion-Corcoran, Taffe & Grass; Treasurer A. F. Stiegler, III; Executive Director Evelyn Smith.

ABSENT: Reps. Stewart, Wayne King, Blair, Bennett, Rounds, Hammond, Scanlan, Michael King, Wadsworth.

Rep. LaMott called the meeting to order at 9:56 A.M. The roll was called and it was determined there was a quorum present.

Rep. LaMott briefed the Delegation on needs and options in the correctional facility modification project. Estimated cost of a new facility would be over \$5,000,000. Architect's drawings were handed out and Administrator Siegmund gave a history and overview. The current facility is overpopulated. The Commissioners have been monitoring the situation and the population has reached crisis proportions. Architect Donald Summer was introduced to answer questions. Mr. Summer explained blueprints. Mr. Siegmund noted that under present conditions Grafton County is open to lawsuits.

Rep. LaMott introduced Betty Jo Taffe as the new commissioner representing Commissioner District #3.

Rep. Mann moved, Rep. Driscoll seconded, to go forward with the proposed plan to modify the county correctional facility. Roll call vote: Yes - Reps. McAvoy, Ward, Whitcomb, Weymouth, Densmore, Mann, Lougee, Arnesen, Driscoll, Dearborn, Christy, Chambers, Copenhaver, Crystal, Bean, Adams, Townsend, Walter, LaMott. 19 yes, 0 no. Motion passed unanimously.

Rep. LaMott noted that it is the recommendation of the Executive Committee that the Commissioners be authorized to encumber \$75,000 of the FY 87 surplus for architect's fees for the proposed plan to modify the county correctional facility. Rep. Mann moved, Rep. Townsend seconded, that the Commissioners be authorized to encumber \$75,000 from the current surplus for architect's fees for the proposed plan to modify the county correctional facility. Motion passed unanimously by voice vote.

Rep. LaMott explained the Executive Committee's recommendations to encumber \$500,000 of the current surplus to be placed in a capital reserve fund for the correctional facility modification project. It was noted that current bond commitments will be satisfied effective Sept. 1987. Rep. Mann moved, Rep. Copenhaver seconded, to raise and appropriate \$500,000 out of available surplus an amount not in excess of one hundredth of one percent of the last assessed valuation of Grafton County, for the establishment of a capital reserve fund for the financing of all or part of the cost of the construction and/or capital improvements to the Grafton County Jail and House of Correction, situate in North Haverhill, New Hampshire, said capital reserve fund to be established and then used pursuant to the provisions of RSA 35. Roll call vote: Yes - Reps. McAvoy, Ward, Whitcomb, Weymouth, Densmore, Mann, Lougee, Arnesen,

Driscoll, Dearborn, Christy, Chambers, Copenhaver, Crystal, Bean, Adams, Townsend, Walter, LaMott. 19 yes, 0 no. Motion passed unanimously.

Rep. LaMott presented the new Group I rate for the N.H. Retirement System. The Group I rate has increased 172%. The Group II rate has decreased 39%. The overall shortfall will be \$39,150. Rep. Weymouth moved, Rep. Ward seconded, to increase retirement accounts throughout the budget by a total of \$39,150. Rep. LaMott explained that the Executive Committee is asking the State Retirement System Board for a written explanation of the increase. Rep. Ward explained legislative action to establish a special account for cost of living increases & additional benefits. The employer, not the employee, is now picking up increases. Motion passed unanimously by voice vote.

Rep. LaMott noted previous action to encumber \$75,000 for architect's fees and \$500,000 for a capital reserve fund, both amounts to come from the FY 87 available surplus.

Rep. LaMott also explained the State's attempt to transfer costs of nursing home medications to the counties through the rulemaking process. Evelyn Smith explained. Rep. Walter expressed concern over apathy and non-commitment to elderly services. Discussion. Rep. Arnesen asked for an explanation of how changes can be made through the rulemaking process. Rep. LaMott explained abuse of the procedure. Rep. Ward moved, Rep. Walter seconded, that the entire Delegation go on record as supporting the Executive Committee's recommendation not to pay the cost of medications and request an immediate appeal if the rule is enacted. Motion passed unanimously by voice vote.

Rep. Christy moved that account 4110.009-County Attorney's Salary be reduced to \$42,829 to reflect a 5% increase. Rep. Townsend seconded. Discussion. It was noted that a part time assistant county attorney was hired last year. Rep. LaMott recognized County Attorney Eames to speak to the issue. Mr. Eames noted changes in other County Attorneys' salaries and also noted a dramatic increase in workload. The Grafton County Attorney is not allowed to have a private law practice. Questions and discussion. It was noted that Assistant County Attorney Ward is part time. Rep. Christy noted an assistant attorney general is paid \$30,000-\$32,000. Attorney Eames feels strongly that the County Attorney should receive pay at least equal to that of the Clerk of Superior Court. The County Attorney's workload and responsibilities are greater than the Clerk's. Commissioner Campion-Corcoran spoke in favor of the recommended salary. Attorney Eames noted the requested salary of \$49,686 was based on the Clerk's salary.

Chair to Rep. Copenhaver.

Rep. LaMott spoke in favor of paying the County Attorney the requested salary. Rep. LaMott moved the question. Rep. Dearborn seconded. Unanimous. Vote on motion to reduce the County Attorney's salary to \$42,829: Yes - Reps. McAvoy, Lougee, Driscoll, Christy, Bean, Adams, Townsend; No - Reps. Whitcomb, Weymouth, Densmore, LaMott, Mann, Arnesen, Dearborn, Chambers, Crystal, Walter, Copenhaver. Rep. Ward was absent during the vote. Motion failed 7-11.

Chair to Rep. LaMott.

Rep. LaMott asked if there were any other questions or changes to the recommended budget. Rep. Arnesen asked who received Incentive Funding. Commissioner Campion-Corcoran explained.

Rep. Mann moved, Rep. Driscoll seconded, to adopt fiscal year 1988 budget appropriations in the amount of \$8,947,343, of which \$4,459,011 is to be raised by taxes. Rep. LaMott noted this would require a 20% tax increase. Rep. Walter asked

how to stop inflation. Rep. LaMott noted that county government is the best investment for tax dollars and local tax bills are quite different from the county's share. Vote on motion: Yes - Reps. McAvoy, Whitcomb, Weymouth, Densmore, Mann, Arnesen, Driscoll, Dearborn, Christy, Chambers, Copenhaver, Crystal, Bean, Adams, Townsend, LaMott; No - Reps. Ward, Lougee, Walter. Motion passed 16-3.

Rep. Christy moved, Rep. Copenhaver seconded, to appropriate \$42,000 in Federal Revenue Sharing Funds, to be allocated as follows: \$36,000 to the alternative youth programs and \$6,000 to the mental health programs. Motion passed unanimously by voice vote.

Rep. Whitcomb noted for the record his opposition to Rep. LaMott's statement regarding inflation of county taxes vs. town taxes.

Rep. Mann moved, Rep. Arnesen seconded, to adjourn. Motion passed unanimously by voice vote. The meeting adjourned at 11:24 A.M.

Respectfully submitted,

Evelyn I. Smith for
William J. Driscoll, Clerk
Grafton County Delegation

Paul I. LaMott, Chairman
Grafton County Delegation

William J. Driscoll, Clerk
Grafton County Delegation

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